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COLLECTION

Of all the

STATUTES

NOW in FORCE,

Relating to the

EXCISE,

And the Duties upon

Salt, Malt & Leather,

With Notes in the Margin ;

A N D

An Abridgment or Breviary of the said Statutes, with a Table of the Rates upon the several Liquors, &c. shewing by what Acts they are Imposed.

To which are added Tables of Allowances for Common Brewers, and Malsters, and a Table for the Duties upon Leather.

L O N D O N,

Printed by *Charles Bill*, and the Executrix of *Thomas Newcomb* deceas'd, Printers to the Kings most Excellent Majesty. 1697.

COLLECTION

Of all the

STATUTES

NOW in FORCE



EXCISE

and of the

Sale Made of Leather

With Notes in the Margin

AND

A Description of the several
Kinds of Leather used in the
making of the said Statutes
and the manner of their
use. With several Tables of
the several Statutes and
Notes in the Margin.

LONDON

Printed by J. W. and the
of W. and the
the King and the



Anno XII.

C A R O L I I. Regis.

A Grant of certain Impositions upon Beer, Ale, and other Liquors, for the Increase of His Majesties Revenue during His Life.



WE Commons assembled in Parliament, in gratitude for an humble Acknowledgment of Your Majesties great Grace and Favour to us Your Commons, beyond Example of any Your Royal Progenitors, expressed in many Publick Acts and Declarations, to the great Rejoycing and general Satisfaction of all Your People, which they desire to answer with Returns suitable,
 B and

The Rates
given to
His Maje-
sty for
Life.

and exceeding the Examples of any of their Ancestors, for the increasing of Your Majesties Revenue during Your Majesties Reign, (which God long continue) Do therefore Give and Grant unto Your most Excellent Majesty, the Rates and Duties, Impositions, Charges and Sums of Money herein after following; And do beseech Your Majesty that it may be Enacted: And be it Enacted by the Kings most Excellent Majesty, by and with the Advice and Consent of the Lords and Commons in Parliament assembled, That from and after the Twenty fifth day of December, One thousand six hundred and sixty, there shall be throughout Your Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected and Paid unto Your Majesty during Your Life, for Beer, Ale, Cyder, and other Liquors herein after mentioned, the severall Rates, Impositions, Duties and Charges herein after expressed, and in manner and form following; That is to say,
For



For every Barrel of Beer, or Ale above Six Shillings the Barrel, Brewed by the Common Brewer, or any other Person or Persons, who doth or shall sell or tap out Beer or Ale publickly or privately, to be paid by the Common Brewer, or by such other Person or Persons respectively, and so proportionably for a greater or lesser Quantity, One Shilling Three Pence.

Beer and Ale above Six Shillings the Barrel.

For every Barrel of Six Shillings Beer or Ale, or under, Brewed by the Common Brewer, or any other Person or Persons who doth or shall sell or tap out such Beer or Ale publickly or privately, to be paid by the said Common Brewer, or by such other Person or Persons respectively, as aforesaid, and so proportionably for a greater or lesser Quantity, Three Pence.

Beer and Ale of Six Shillings the Barrel.

For all Cyder and Perry made and sold by Retail, upon Every Hogfhead, to be paid by the Retailer thereof, and so proportionably for a greater or lesser Measure, One Shilling Three Pence.

Cyder, Perry.

E X C I S E,

Methe-
glin,
Mead.

For all Metheglin or Mead sold, whether by Retail or otherwise, to be paid by the Maker thereof upon every Gallon, One Halfpeny.

Vinegar-
Beer.

For every Barrel of Beer commonly called Vinegar-Beer, brewed by any Common Brewer, in any Common Brew-house, Six Pence.

Strong-
water.

For every Gallon of Strong-water or *Aqua-vitæ* made and sold, to be paid by the Maker thereof, One Penny.

Beer and
Ale Im-
ported.

For every Barrel of Beer or Ale Imported from beyond the Seas, Three Shillings.

Cyder
and Perry
Imported.

For every Tun of Cyder or Perry Imported from beyond the Seas, and so proportionably for a greater or lesser Quantity, Five Shillings.

Spirits
Imported.

For every Gallon of Spirits made of any kind of Wine or Cyder Imported, Two Pence.

Strong-
water Im-
ported.

For every Gallon of Strong-water perfectly made, Imported from beyond the Seas, Four Pence.

For

Anno 12 Caroli II. Regis.

3

For every Gallon of Coffee made and sold, to be paid by the Maker, ^{Coffee.}
Four Pence.

For every Gallon of Chocolate, Sherbet and Tea made and sold, to be paid by the Maker thereof, <sup>Choco-
late.</sup>
Eight Pence..

And be it further Enacted and Ordained by the Authority aforesaid, That the several Rates, Duties, and Charges of Excise, or New-Impost above mentioned, hereby Set or Imposed upon all and every the said Foreign Liquors which shall be Imported or Brought into all or any the Ports of this Kingdom and Dominions thereof aforesaid, from and after the Five and twentieth of December next, shall be from time to time satisfied and paid by the Merchant or Merchants, Importer or Importers of the same, in Ready Money, upon his or their Entry or Entries made, and before the Landing thereof.

The Ex-
cise upon
Foreign
Liquors
Imported,
to be paid
by the
Import-
ers in
Money
upon En-
tries made
before
Landing.

And be it further Enacted by the Authority aforesaid, That all Common Brewers of Beer
Common
Brewers
to ac-
count
weekly,
and

and other
Retailers
of Beer,
Ale, &c.
monthly.

and Ale, shall once in every week; And all Inn-keepers, Alehouse-keepers, Victuallers, and other Retailers of Beer, Ale, Cyder, Perry, Metheglin, Strong-water, Brewing, Making or Retailing the same, shall once in every Month make true and particular Entries at the Office of Excise, within the Limits of which the said Commodities and Manufactures are made, of all Beer, Ale, Perry, Cyder, Metheglin, Strong-water, or other the Liquors aforesaid, which they or any of them shall Brew, Make or Retail, in that Week and Month respectively, as aforesaid.

The Penalty for not accounting, as aforesaid.

And be it further Enacted by the Authority aforesaid, That all such Common Brewers, who do not once a Week make due and particular Entries, shall forfeit Five Pounds: And that every such Inn-keeper, who doth not make true and particular Entries once a Month, shall forfeit Five Pounds: And that every Alehouse-keeper, Victualler, or other Retailer, who doth not once a Month make due and particular

particular Entries, shall forfeit Twenty shillings.

And be it further Enacted by the Authority aforesaid, That every Common Brewer, who shall not pay and clear off within a week after he made his Entry, or ought to have made his Entry, as aforesaid, shall pay double the value of the duty: And that every Inn-keeper, Alehouse-keeper, Victualler or other Retailer, who shall not pay and clear off within a month after he made his Entry, or ought to have made his Entry, as aforesaid, shall pay double the value of the duty: The said respective Forfeitures to be Levied upon their Goods and Chattels, in such manner and form, as hereafter in this Act is Ordained and Directed.

Provided, That no such person, as aforesaid, shall be compelled by the Commissioners or Subcommissioners of Excise, to travel for the making of the said Entries, or payment of the said Duties, or other cause whatsoever touching or concerning the same, if he live in a Market-Town, out of the said

No person to be compelled by the Commissioners of Excise, to go farther for making their Entries, than the next Market-Town.

Town; if he live out of a Market-Town, then to no other place, than to the next Market-Town to his habitation in the same County, on the Market-day.

The Commissioners for Execution of this Act, impowred to appoint Gagers.

The power of the Gagers.

And be it further Enacted and Ordained by the Authority aforesaid, That the Commissioners who shall be appointed by His Majesty for putting this Act in execution, and their Subcommissioners in their respective Circuits and Divisions, shall hereby have power to constitute under their Hands and Seals, such and so many Gagers as they shall find needful: which Gagers, and every of them, shall at all Times, as well by night as by day; and if by night, then in the presence of a Constable or other lawful Officer, be permitted upon their Request, to enter the House, Brew-house, Distilling-house, and all other Houses and Places whatsoever, belonging to, or used by any Brewet, Inn-keeper, Victualler, or other Retailer of Beer, Brewing or Making the same, as aforesaid,

said, or by any Distiller of
 Strong-waters, or Retailer of
 other the Liquors aforesaid;
 and to Gage all Coppes, Fatts
 and Vessels in the same, and to
 take an account of Beer, Ale,
 Worts, Perry, Cyder, Strong-
 waters, Aqua-vitæ, Metheglin,
 or other the Liquors aforesaid,
 in the said Houses, Places, and
 Vessels, from time to time,
 Brewed, or Made, and Distil-
 led; and thereof to make Re-
 turn or Report in Writing to
 the said Commissioners, or
 Subcommissioners of Excise,
 under whose Office and Limits
 such Brewer, Retailer, Distil-
 ler, or Maker of the Liquors
 aforesaid, doth dwell and inha-
 bit, leaving a true Copy of
 such Return in Writing under
 his hand, with such Brewer, Re-
 tailer, Distiller, or Makers, of
 the Liquors aforesaid: And such
 Reports or Returns of the said
 Gagers shall be a Charge upon
 the said Brewers, Makers, and
 Retailers respectively. And if
 any such Common Brewer, or
 Retailer, shall refuse to permit
 any such Gager or Gagers to

Returns
 made by
 the Ga-
 gers.

enter his Brew-house, or any other Place aforesaid, or to Gauge or take account of his Brewing-vessels, or of any such Beer, Ale, Worts, Perry, Cyder, Strong-water, Aqua-vitæ, Metheglin, or other the Liquors aforesaid; such Brewer, Retailer, or Distiller, shall be forthwith forbidden by the said Gauger or Gaugers, to sell, carry out, or deliver to any of his Customers any Beer, Ale, Strong-water Aqua-vitæ, or other the Liquors aforesaid: And if any such Brewer, Retailer or Distiller of any the Liquors aforesaid, after such warning given, shall sell, carry, or deliver out the same, or any part thereof, not having paid and cleared the Duty of Excise, such person and persons shall, besides the forfeiture of double the value, forfeit and lose the sum of five pounds, as aforesaid, for every Offence, to be levied and recovered upon his or their Goods or Chattels, in manner and form as hereafter in this Act is provided.

And for the avoiding of all uncertainty, and dispute touching the

the Returns made, or to be made by the Gaugers of any Beer or Ale so Brewed, as aforesaid; Be it Enacted and Declared by the Authority aforesaid, That every Six and thirty Gallons of Beer taken by the Gauge according to the Standard of the Ale-quart, four whereof shall make the Gallon, remaining in the custody of the Chamberlains of His Majesties Exchequer, shall be reckoned, accounted and returned by the Gauger for a Barrel of Beer; And every two and thirty Gallons of Ale, taken by the Gauge according to the same Standard, shall be in like manner reckoned, accounted, and returned for a Barrel of Ale; and all other the Liquors aforesaid according to the Wine-Gallon.

What shall be reckoned a Barrel of Beer.

The Barrel of Ale.

Provided always, and be it Enacted and Ordained by the Authority aforesaid, That no Brewers or Retailers of Beer and Ale shall take any more in the Price thereof upon Sale of the same, than according to the usual Rates and Prices; Sa-

ving that every Common Brewer shall and may take and receive of all and every person and persons, to whom he shall sell and deliver any Ale or Beer, the Excise thereupon due, as aforesaid, over and above the usual Rates and Prices.

Abate-
ments and
allowance
to be
made for
waste and
leakage.

And be it Enacted by the Authority aforesaid, That for the better encouragement of all common Brewers and Makers of Beer or Ale, to make due Entry and payment thereof, according as by this Act is appointed, the said common Brewer not selling the same by Retail, for and in consideration of waste by fillings and leakage of their Beer and Ale, shall have and be allowed out of the said Returns made by the Tagers, the several allowances and abatements hereafter mentioned, (that is to say) Upon every three and twenty Barrels of Beer, whether strong or small, returned by the said Tagers, three Barrels; and upon every Two and twenty Barrels of Ale, whether strong or small, returned by the Tagers,

gers, two Battels; which said allowances and abatements the said Commissioners to be appointed, as aforesaid, and their Subcommissioners, are hereby Authorized to allow and make accordingly.

Provided always, That where any common Brewer shall willingly or willingly make a false Entry, and be convicted for the same before the Commissioners to be appointed, as aforesaid, or any two of them, or before such other person or persons as are hereafter by this Act appointed, in that case, such Brewer or Brewers shall forfeit and lose over and besides the Penalties before mentioned, the said allowance so to be made for six months then next ensuing.

Forfeiture
for false
Entries.

And be it Enacted and Ordained by the Authority aforesaid, That no Beer or Ale shall be delivered in by such Brewer or Baker thereof to any Victualler or other Retailer thereof, until the Rate which by such Victualler or Retailer is to be paid over and above the Price of the said Beer

No Ale or
Beer to be
delivered
to the Re-
tailer be-
fore the
Rate be
paid.

Beer and
Ale sold
in Fairs.

Beer or Ale, for or in respect of this duty, be first paid and satisfied by the said Wholesaler or Retailer to the Brewer or Baker thereof. Provided always, That if any person or persons shall brew and sell by Retail any small quantities of Beer or Ale in any Fair within this Realm, or Dominions aforesaid, who is not otherwise any common or usual Brewer or Retailer thereof, and shall before any such Selling and Retailing thereof, well and truly pay and satisfy the Duty due for the same to the Commissioners or Sub-commissioners, within whose Limits or Division the said Fair shall be held, or to their Officers thereunto appointed, Then such person or persons so Brewing, or Retailing the same, and for so much and no more, nor otherwise, shall be freed and discharged from all Penalties and Forfeitures in and by this Act before mentioned and imposed; Any thing therein contained to the contrary notwithstanding.

Provided nevertheless, That it

it shall and may be lawful to and for the said Commissioners, and Subcommissioners respectively, to compound for this Duty with any Inn-keeper, Victualler, Ale-house-keeper, or Retailer of Beer, Ale, and other the Liquors aforesaid, within their respective Divisions, from time to time, in such manner and form as may be most for the Advantage and Improvement of the receipts thereof; Any thing in this Act before contained to the contrary notwithstanding.

The Commissioners may compound with any Inn-keeper, Retailer or Victualler.

And it is further Ordained and Enacted by the Authority aforesaid, That the Lord Treasurer or Commissioners of the Treasury for the time being, or such other person or persons as His Majesty shall appoint, shall have power, and are hereby authorised and impowred from time to time to Treat, Contract, Conclude and Agree with any person or persons, for, or concerning the Farming of all or any the Rates, Duties and Charges in this Act mentioned, upon Beer, Ale, Perry, Cyder, or other the

Any the Rates in this Act may be Farmed for three years.

the Liquors aforesaid, in any the respective Counties, Cities, or Places of this Realm, or Dominions thereof, as may be for the greatest benefit and advantage of the said Receipt, so as the same exceed not the term of three years.

And be it further Enacted, That every such Contract, Bargain and Agreement of the Lord Treasurer, or Commissioners of the Treasury, or other persons aforesaid, on behalf of His Majesty on the one part, and the person or persons Farming on the other part, shall be good and effectual in Law to all intents and purposes.

Persons contracting that be nominated by the Justices of the Peace in every County, shall have the refusal of any Farm.

Provided always, to the end the aforesaid Duty may be paid with most ease to the People, It is hereby further Enacted, That the Lord Treasurer, Commissioners of the Treasury, or other persons aforesaid, shall not within Six months after the Commencement of this Act, treat, conclude, or agree with any person or persons touch-

touching the Farming of this
Duty upon Beer and Ale in any
the respective Counties or Pla-
ces of this Realm, or Domini-
ons thereof, other than with
such person or persons as by the
Justices of Peace of the said
Counties or Places, or the ma-
jor part of them, at their publick
Quarter-Sessions shall be no-
minated and appointed in that
behalf; which person or persons
is to have the first refusal of any
such Farm respectively, and may
take the same; Any thing in this
Act to the contrary thereof in a-
ny wise notwithstanding.

Provided, That the said Du-
ty shall not be Lett to any other
person or persons, than to the
person or persons recommended
by the Justices, under the rate
that it shall be tendered to, and
refused by such person or persons
so recommended.

And be it further Enacted and
Ordained by the Authority afore-
said, That all Forfeitures and
Offences made and committed
against this Act, or any Clause
or Article therein contained,
shall

Forfei-
tures and
Offences
within this
Act, where
determin-
ed.

shall be heard, adjudged and determined by such person and persons, and in such manner and form as hereafter in and by this Act is directed and appointed; That is to say, All such Forfeitures and Offences made and committed within the immediate Limits of the Chief Office in London, shall be heard, adjudged and determined by the said Chief Commissioners and Governors of Excise (appointed by His Majesty) or the major part of them, or by the Commissioners for Appeals and Regulating of this Duty, or the major part of them, in case of Appeal, and not otherwise. And all such Forfeitures and Offences made and committed within all, or any other the Counties, Cities, Town or Place within this Kingdom, or Dominions thereof, shall be heard and determined by any two or more of the Justices of the Peace residing near to the Place where such Forfeitures shall be made, or Offence committed: And in case of neglect or refusal of such Justices of the Peace, by the
space

space of Fourteen days next after complaint made, and notice thereof given to the Offender; then the Subcommissioners, or the major part of them appointed for any such City, County, Town or Place, shall and are hereby Impowred to hear and determine the same: And if the Party find himself agrieved by the Judgment given by the said Subcommissioners, he shall and may Appeal to the Justices of the Peace at the next Quarter-Sessions, who are hereby impowred and authorized to hear and determine the same, whose Judgment therein shall be final. Which said Commissioners for Appeals and Regulating of this Duty, and the Chief Commissioners for Excise, and all Justices of Peace, and Subcommissioners aforesaid respectively, are hereby authorized, and strictly enjoyned and required, upon any Complaint or Information exhibited and brought of any such Forfeiture made, or Offence committed contrary to this Act, to summon the Party accused, and upon his appearance

Appeals
by parties
grieved.

ance or contempt, to proceed to the Examination of the matter of fact, and upon due proof made thereof, either by the voluntary Confession of the Party, or by the Oath of one or more credible Witnesses (which Oath they or any two or more of them have hereby power to Administer) to give Judgment or Sentence according as in and by this Act is before Ordained and Directed, and to award and issue out Warrants under their Hands for the Levying of such Forfeitures, Penalties and Fines, as by this Act is Imposed, for any such Offence committed, upon the Goods and Chattels of the Offender, and to cause Sale to be made of the said Goods and Chattels, if they shall not be redeemed within Fourteen days, rendering to the Party the overplus, if any be; and for want of sufficient Distress, to Imprison the Party offending, till Satisfaction be made.

Provided nevertheless, That it shall and may be lawful to and for the said respective Justices of Peace,

Peace, Commissioners for Excise, or any two of them, or their Subcommissioners respectively, from time to time, where they shall see cause, to mitigate, compound, or lessen such Forfeiture, Penalty or Fine, as in their discretion they shall think fit; And that every such mitigation and payment thereupon accordingly made, shall be a sufficient Discharge of the said Penalties and Forfeitures to the persons so offending, so as by such mitigation the same be not made less than double the value of the Duty of Excise, which should or ought to have been paid, besides the reasonable Costs and Charges of such Officer or Officers, or others, as were imploied therein, to be to them allowed by the said Justices; Any thing in this Act to the contrary in any wise notwithstanding.

Fines and Forfeitures may be mitigated.

And it is hereby further Enacted and Ordained, That all Fines, Forfeitures and Penalties mentioned in this Act, all necessary Charges for the recovery thereof being first deducted, shall be

How the Fines and Forfeitures shall be imploied.

be imployed, three Fourth parts thereof to and for the use of the Kings Majesty, and the other Fourth part to the Discoverer or Informer of the same.

And for the better Managing, Collecting, Securing, Levying and Recovering of all and every the said Rates and Charges of Excise, hereby imposed, and set upon all or any the Commodities before mentioned, to the end the same may be paid and disposed of according to the intent of this present Act, Be it further Enacted and Ordained by the Authority aforesaid, and it is hereby Enacted, That one principal Head-Office shall be erected and continued in the City of London, or within Ten Miles thereof, from time to time, as long as His Majesty shall think fit, for this duty; unto which all other Offices for the same within England and Wales, and the Town and Port of Berwick, shall be subordinate and accountable: which said Office shall be managed by such Officers as shall be appointed by the Kings Majesty, as aforesaid; who, or any two

Commissioners & Governors for managing the Receipt of Excise.

of them are hereby appointed and constituted Commissioners and Governors for the management of his Majesties Receipt of the Excise, and to sit in some convenient place in the City of London, or within Ten Miles thereof, from time to time, as long as his Majesty shall think fit.

And be it Enacted by the Authority aforesaid, That no person or persons shall be capable of intermeddling with any Office or Employment relating to the Excise, untill he or they shall be before two or more Justices of the Peace in the County where his or their Employments shall be, or before one of the Barons of the Exchequer, take the Oaths of Allegiance and Supremacy, which Oaths they have hereby power to Administer, together with this Oath following, Mutatis mutandis.

You shall Swear to execute the Office of The Oath.
truly and faithfully, without Favour or Affection; and shall from time to time true Account

count make and deliver to such person or persons as His Majesty shall appoint to receive the same; and shall take no Fee or Reward for the Execution of the said Office, from any other person than from His Majesty, or those whom His Majesty shall appoint in that behalf.

Certificates at the next Quarter-Sessions.

And be it further Enacted by the Authority aforesaid, That every such Justice of Peace shall certify the taking of such Oath to the next Quarter-Sessions, there to be Recorded.

London, Westminster, Southwark.

And it is further Enacted, That all parts of the Cities of London and Westminster, with the Borough of Southwark, and the several Suburbs thereof, and Parishes within the weekly Bills of Mortality, shall be under the immediate Care, Inspection and Management of the said Head-Office; and such and so many subordinate Commissioners, and Subcommissioners, and other Officers and Ministers for the Execution of the Premises, shall be from time to time nominated and appointed by His Majesty, in all and every

Officers to be appointed by His Majesty.

every other the Counties, Cities, Towns and Places within this Kingdom of England, Dominion of Wales, and Port of Berwick, as from time to time his Majesty shall think fit.

And it is hereby further Enacted, That the said Office of Excise, in all Places where it shall be appointed, shall be kept open from Eight of the Clock in the Morning, till Twelve of the Clock at Noon, and from Two of the Clock in the Afternoon, till Five of the Clock in the Afternoon, for the due Execution and Performance of all and every the Matters and Things in this Act appointed and required.

The Excise Office to be kept open.

And it is further hereby Enacted, That the said Chief Commissioners of Excise, or the major part of them, shall from time to time issue forth and pay such Sum and Sums of Money, as shall from time to time be Received, Collected or Levied by Virtue of this Act, unto his Majesties Receipt of Exchequer.

The Monies Collected, to be paid into the Receipt of the Exchequer.

Provided always, and be it Enacted, That if any Person or Persons

Persons
sued may
plead the
general
Issue.

Persons shall at any time be Sued or Prosecuted for any thing by him or them Done or Executed in pursuance of this Act, he or they shall and may Plead the General Issue, and give this Act in Evidence for his Defence; and if upon the Trial a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs be Non-suited, then such Defendant or Defendants shall have Double Costs to him or them Awarded against such Plaintiff or Plaintiffs.

Writs of
Certiorari
shall not
superseede
any Pro-
ceedings.

Provided also, and be it Enacted, That no Writ or Writs of Certiorari shall superseede Execution or other Proceedings, upon any Order or Orders made by the Justices aforesaid in pursuance of this Act; but that Execution and other Proceeding shall and may be had and made thereupon, any such Writ or Writs, or Allowance thereof notwithstanding.

Proviso
for Ed.
Backwell,
for pay-
ment of
28450 l.

Provided always, and be it further Enacted, That this Act, or any thing therein contained, shall not be prejudicial to Ed-ward

ward Backwell Alderman of London, as to the Sum of Twenty eight thousand four hundred and fifty Pounds (or any part thereof) by him advanced upon the Credit of several Orders of this present Parliament, and by them charged on the Receipt of the Grand Excise; That is to say, The Sum of five thousand Pounds payable to His Majesties Surveyor General, for the Repair of His Majesties Houses, charged by Virtue of an Order of the Sixth of September, One thousand six hundred and sixty, with Interest for the same; The Sum of Ten thousand Pounds advanced to her Highness the Princess Royal, being charged with Interest by an Order of the Thirteenth of September, One thousand six hundred and sixty; The Sum of Ten thousand Pounds payable to Her Majesty the Queen of Bohemia, being charged together with Interest by an Order of the Thirteenth of September, One thousand six hundred and sixty; the Sum of Three thousand four hundred and fifty Pounds

C 2

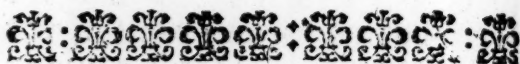
pay:

payable for Provisions for Dunkirk, by Order of the Twenty fifth of November, One thousand six hundred and sixty: which Sum of Twenty eight thousand four hundred and fifty Pounds, together with Interest for the same, according to the Tenour of the said Orders, after the Rate of Six per Cent. shall be paid to the said Edward Backwell, or his Assigns, out of the Grand Excise, and the Arrears thereof in Course, as is by the said Orders appointed; And in case the same shall fall short in payment by the Twenty fifth of December, One thousand six hundred and sixty, That then the remainder shall continue secured to him out of the whole Excise in course, as aforesaid; and that no other Payments be made out of the Excise, but what is appointed by this present Parliament in course to precede the same, until the said Debt due to the said Edward Backwell be satisfied; And that in case any part of the Moneys due to Alderman Backwell, be paid out of that part of the Excise which shall grow

grow due to the Kings Majesty,
that then His Majesty shall be
Reimbursed the same out of the
first Moneys that shall come in
of the Arrears of Excise that will
be due the said Twenty fifth of
December.

C 3.

Anno



Anno XII.

C A R O L I I I. Regis.

An Act for Taking away the Court of Wards and Liveries, and Tenures *in Capite*, and by Knight-service, and Purveyance, and for Settling a Revenue upon His Majesty in lieu thereof.

The reasons of this Act.

Whereas it hath been found by former Experience, that the Courts of Wards and Liveries, and Tenures by Knights-service, either of the King or others, or by Knights-service *in Capite*, or Soccage *in Capite* of the King, and the Consequents upon the same, have been much more burthensom, grievous

grievous and prejudicial to the Kingdom, than they have been beneficial to the King: And whereas since the intermission of the said Court, which hath been from the Four and twentieth day of February, which was in the Year of our Lord, One thousand six hundred forty and five, many Persons have by Will and otherwise, made disposal of their Lands held by Knights-service, whereupon divers Questions might possibly arise, unless some seasonable Remedy be taken to prevent the same; Be it therefore Enacted by the King our Sovereign Lord, with the Assent of the Lords and Commons in Parliament assembled, and by the Authority of the same; And it is hereby Enacted, That the Court of Wards and Liveries, and all Wardships, Liveries, Primer-Seisins, and Duffer-le-mains, Values and Forfeitures of Marriages, by reason of any Tenure of the Kings Majesty, or of any other by Knights-service, and all mean Rates, and all other Gifts, Grants, Char-

The Court
of Wards
and Liveries,
Primer-Seisins,
&c.
taken away.

Fines for
Alienati-
ons, &c.
taken a-
way,
1 Car. 1.
cap. 3.

ges incident, or arising for or by reason of Wardships, Liveries, Primer-Seisins, or Duffer-le-mains, be taken away and discharged, and are hereby Enacted to be taken away and discharged, from the said Twenty fourth Day of February, One thousand six hundred forty five; Any Law, Statute, Custom, or Usage to the contrary hereof in any wise notwithstanding. And that all Fines for Alienation, Seizures, and Pardons for Alienations, Tenure by Homage, and all Charges incident, or arising for or by reason of Wardship, Liberty, Primer-Seisin, or Duffer-le-main, or Tenure by Knights-service, Escuage, and also Aide pur File marrier, & pur faier Fitz Chivalier, and all other Charges incident thereunto, be likewise taken away and discharged, from the said Twenty fourth day of February, One thousand six hundred forty and five; Any Law, Statute, Custom, or Usage to the contrary hereof in any wise notwithstanding. And that all Tenures by Knights-

Knights-service of the King, or
 of any other person, and by
 Knights-service in Capite, and
 by Soccage in Capite of the
 King, and the fruits and Con-
 sequents thereof, happened, or
 which shall or may hereafter
 happen, or arise thereupon or
 thereby, be taken away and dis-
 charged; Any Law, Statute,
 Custom, or Usage to the con-
 trary hereof in any wise notwith-
 standing. And all Tenures of
 any Honors, Manors, Lands,
 Tenements, or Hereditaments
 of an Estate of Inheritance
 at the Common Law, held
 either of the King, or of any
 other person or persons, Bo-
 dies Politick or Corporate, are
 hereby Enacted to be turned in-
 to free and common Soccage,
 to all intents and purposes,
 from the said Twenty fourth
 day of February, One thousand
 six hundred forty five, and shall
 be so construed, adjudged and
 deemed to be from the said
 Twenty fourth day of February,
 One thousand six hundred four-
 ty five, and for ever thereafter
 turned into free and common

Tenures
 by knights-
 service ta-
 ken away.

Soccage; Any Law, Statute, Custom, or Usage to the contrary hereof any wise notwithstanding.

Tenures
by Ho-
mage,
Escuage,
&c. dis-
charged.

And that the same shall for ever hereafter stand and be discharged of all Tenure by Homage, Escuage, Voyages Royal, and Charges for the same, Wardships incident to Tenure by Knights-service, and Values and Forfeitures of Marriage, and all other Charges incident to Tenure by Knights-service, and of and from Aide pur File marrier, & Aide pur saier Fitz Chivalier; Any Law, Statute, Usage, or Custom to the contrary in any wise notwithstanding. And that all Conveyances and Devises of any Manors, Lands, Tenements, and Hereditaments made since the said Twenty fourth of February, shall be expounded to be of such effect, as if the same Manors, Lands, Tenements, and Hereditaments had been then held and continued to be holden in free and common Soccage only, any Law, Statute,

Statute, Custom, or Usage to the contrary hereof in any wise notwithstanding.

And be it further Ordained and Enacted by Authority of this present Parliament, That one Act made in the Reign of King Henry the Eighth, Intituled, An Act for the Establishment of the Court of the Kings Wards; And also one Act of Parliament made in the Thre and thirtieth Year of the Reign of the said King Henry the Eighth, concerning the Officers of the Court of Wards and Liberies, and every Clause, Article and Matter in the said Acts contained, shall from henceforth be repealed and utterly void.

The Acts
of 32 H.8.
cap.6. and
33 H. 8.
cap. 12.
repealed.

And be it further Enacted by the Authority aforesaid, That all Tenures hereafter to be created by the Kings Majesty, his Heirs or Successors, upon any Gifts or Grants of any Manors, Lands, Tenements, or Hereditaments of any Estate of Inheritance at the Common-Law, shall be in free and Common Soccage, and

All Tenures to be created by the King hereafter, shall be free and common Soccage.

shall be adjudged to be in free and common Soccage only, and not by Knights-service or in Capite, and shall be discharged of all Wardship, Value and Forfeiture of Marriage, Liberty, Primer-Seisin, Ouster-lemain, Aide pur faier Fitz Chivalier, & pur File marrier; Any Law, Statute or Reservation to the contrary thereof in any wise notwithstanding.

Proviso
for Rents
certain,
Heriots,
&c.

Provided nevertheless, and be it Enacted, That this Act, or any thing herein contained, shall not take away, nor be construed to take away any Rents certain, Heriots, or Suits of Court, belonging or incident to any former Tenure now taken away or altered by virtue of this Act, or other Services incident or belonging to Tenure in common Soccage, due or to grow due to the Kings Majesty, or mean Lords, or other private Person, or the Fealty and Distresses incident thereunto; And that such Relief shall be paid in respect of such Rents, as is paid in case of a death of a Tenant in common Soccage.

Provided

Provided always, and be it Enacted, That any thing herein contained shall not take away, or be construed to take away any Fines for Alienation due by particular Customs of particular Manors and Places, other than Fines for Alienations of Lands or Tenements holden immediately of the King in Capite.

Fines for Alienations due by particular customs of Manors.

Provided also, and be it further Enacted, That this Act, or any thing therein contained, shall not take away, or be construed to take away Tenures in Franck-Almoigne, or to subject them to any greater or other Services than they now are, nor to alter or change any Tenure by Copy of Court-Roll, or any Services incident thereunto, nor to take away the Honorary Services of Grand Serjeanty, other than of Wardship, Marriage, and value of Forfeiture of Marriage, Escuage, Voyages Royal, and other Charges incident to Tenure by Knights-service; and other than Aide pur faier Fitz Chivalier, and Aide pur File marrier.

Tenures in Franck-Almoigne.

Copy of Court-Roll.
Honorary Services.

And

Parents
may dis-
pose of
the custo-
dy of
Children
during
their mi-
nority.

And be it further Enacted by the Authority aforesaid, That where any person hath, or shall have any Child or Children under the age of Twenty one years, and not married at the time of his death, That it shall and may be lawful to and for the Father of such Child or Children, whether born at the time of the decease of the Father, or at that time in ventre sa mere, or whether such Father be within the age of Twenty one years, or of full age, by his Deed Executed in his life-time, or by his last Will and Testament in Writing, in the presence of two or more credible Witnesses, in such manner, and from time to time, as he shall respectively think fit, to dispose of the custody and tuition of such Child or Children, for, and during such time as he or they shall respectively remain under the age of Twenty one years, or any lesser time, to any person or persons in possession or remainder, other than Popish Recusants: And that such disposition of the Custody of such Child

Child or Children made since the Twenty fourth of February, One thousand six hundred forty five, or hereafter to be made, shall be good and effectual against all and every person or persons claiming the custody or tuition of such Child or Children, as Guardian in Socage or otherwise : And that such person or persons to whom the custody of such Child or Children hath been, or shall be so disposed or devised, as aforesaid, shall and may maintain an Action of Ravishment of Ward or Trespass against any person or persons which shall wrongfully take away or detain such Child or Children, for the recovery of such Child or Children, and shall and may recover Damages for the same in the said Action, for the use and benefit of such Child or Children.

Actions of
Ravish-
ment of
Wards.

And be it further Enacted, That such person or persons to whom the custody of such Child or Children hath been, or shall be so disposed or devised, shall and may take into his or their custody, to the use of such Child or Children,

The Lands
of Chil-
dren, and
the ma-
nagement
of their
personal
Estate by
their
Guardi-
ans.

Children, the Profits of all Lands, Tenements, and Hereditaments of such Child or Children; and also the custody, tuition, and management of the Goods, Chattels, and Personal Estate of such Child or Children, till their respective age of Twenty one years, or any lesser time, according to such disposition aforesaid; and may bring such Action or Actions in relation thereunto, as by Law a Guardian in common Soccage might do. Provided also, That this act, or any thing therein contained, shall not extend to alter or prejudice the Custom of the City of London, nor of any other City or Town Corporate, or of the Town of Berwick upon Tweed, concerning Orphans; nor to discharge any Apprentice from his Apprentiship.

Proviso
touching
Titles of
Honour
Feodale.

Provided also, That neither this Act, nor any thing therein contained, shall infringe or hurt any Title of Honour Feodale, or other, by which any person hath or may have right to sit in the Lords House of Parliament, as to his or their Title of

of Honour, or sitting in Parliament, and the Priviledge belonging to them as Peers; This Act, or any thing therein contained to the contrary in any wise notwithstanding.

And whereas by like experience it hath been found, That though divers good, strict and wholsom Laws have been made in the times of sundry His Majesties most noble Progenitors, some extending so far as to Life, for redress of the Grievances and Oppressions committed by the persons employed for making Provisions for the Kings Household, Carriages, and other Purveyance for His Majesty and His Occasions; Yet divers Oppressions have been still continued, and several Counties have submitted themselves to sundry Rates and Taxes, and Compositions, to redeem themselves from such Vexations and Oppressions: And forasmuch as the Lords and Commons assembled in Parliament, do find that the said Remedies are not fully effectual, and that no other Remedy

Purveyances and Provisions for the Kings Household taken away, Alt. St. 13 Car. 2. cap. 7.

medy will be so effectual and just as to take away the occasion thereof, especially if satisfaction and recompence shall be therefore made to his Majesty, his heirs and Successors, which is hereby provided to his Majesties good liking and content; his Majesty is therefore graciously pleased, That it may be Enacted; And be it Enacted by the Kings most Excellent Majesty, by and with the Advice and Consent of the Lords and Commons in this present Parliament Assembled, That from henceforth no Sum or Sums of Money, or other thing, shall be Taken, Raised, Tared, Rated, Imposed, Paid, or Levied, for or in regard of any Provision, Carriages, or Purveyance for his Majesty, his heirs or Successors.

Purvey-
ances for
the King,
Queen,
&c.

And that henceforth no person or persons, by any Warrant, Commission, or Authority under the Great Seal, or otherwise, by colour of buying or making Provision or Purveyance for his Majesty, or any Queen of England for the time being,

or of any the Children of any King or Queen of England for the time being, or that shall be, or for his, their, or any of their Household, shall take any Timber, Fewel, Cattell, Corn, Grain, Malt, Hay, Straw, Victual, Cart, Carriage, or other thing whatsoever, of any the Subjects of his Majesty, his Heirs or Successors, without the free and full consent of the Owner or Owners thereof, had and obtained without menace or enforcement; nor shall summon, warn, take, use, or require any the said Subjects to furnish or find any Horses, Oxen, or other Cattell, Carts, Ploughs, Wains, or other Carriages, for the use of his Majesty, his Heirs or Successors, or of any Queen of England, or of any Child or Children of any the Kings or Queens of England for the time being, for the carrying the Goods of his Majesty, his Heirs or Successors, or the said Queens, or Children, or any of them, without such full and free consent as aforesaid; Any Law, Statute, Custom,

Timber,
Carts,
Carriages,
etc. taken
away.

Custom or Usage to the contrary notwithstanding.

No Pre-emption to be allowed or claimed in behalf of the King, &c.

And be it further Enacted, That no Preemption shall be allowed or claimed in the behalf of His Majesty, or of any His Heirs or Successors, or of any the Queens of England, or of any the Children of the Royal Family for the time being, in Market or out of Market; but that it be for ever hereafter free to all and every of the Subjects of His Majesty, to sell, dispose, or employ his said Goods, to any other person or persons as him listeth; any pretence of making Provision or Purveyance of Victual, Carriages, or other thing, for His Majesty, His Heirs or Successors, or of the said Queens, or Children, or any pretence of Preemption in their or any of their behalfs notwithstanding. And if any person or persons shall make Provision or Purveyance for His Majesty, His Heirs or Successors, or any the Queens, or Children aforesaid, or Impress, or take any such Carriages

The Penalty.

ges or other things aforesaid, on any pretence or colour of any Warrant aforesaid, under the Great Seal or otherwise, contrary to the intent hereof; It shall be lawful for the Justices of Peace, or such two or one of them as dwell near, and to the Constables of such Parish or Village where such occasion shall happen, at the request of the party grieved, and they are hereby enjoyned to commit, or cause to be committed, the party or parties so doing and offending, to Goal, till the next Sessions, there to be Indicted and proceeded against for the same; and that the Officers and Inhabitants of the Village or Parish where such Offence shall happen, shall be assistant therein; and moreover, the Party grieved shall have his Action or Actions against such Offender or Offenders, and therein recover his treble Damages and treble Costs: In which Action, no Essoign, Wager of Law, Aid, Prior-priviledge, Protection, Imbarlance, Injunction, or Order of

No Action
upon this
Statute to
be stayed,
but by
Order of
the Court
where
such Acti-
on de-
pends.

of Restraint shall be granted or
allowed: And if any person or
persons shall (after notice given
that the Action depending is
grounded upon this Statute)
cause or procure any Action at
the Common Law, grounded
on this Statute, to be delayed
or stayed before Judgment, by
colour or means of any Order,
Power, Warrant, or Autho-
rity, save only of the Court
where such Action shall be
brought or depending, or after
Judgment had upon such action,
shall cause or procure Execution
of such Judgment to be stayed
or delayed by colour or means
of any Order, Warrant, Pow-
er, or Authority, save only by
Writ of Error, or Attaint, or
Order of such Court where such
Writ of Error or Attaint shall
be depending; That then the
person so offending shall incur
the Pains, Penalties, and For-
feitures ordained and provided
by the Statute of Provision and
Prenunire, made in the Sir-
teenth year of the Reign of
King Richard the Second.

Premu-
nise.

Provided always, That this
Ac

Act extend not to prejudice any of his Majesties Rights, Titles, or Duties of, in, or to, or out of any Cin, in the Stanneries of Devon and Cornwall, nor to prejudice the ancient Duties of Butlerage and Prisage of Wines; but that the same shall be in the same plight that the same were before the making of this Act; Any thing herein contained to the contrary in any wise notwithstanding. And now to the intent and purpose that his Majesty, his Heirs and Successors, may receive a full and ample Recompence and Satisfaction, as well for the Profits of the said Court of Wards, and the Tenures, Wardships, Liveries, Primer-Sesins, Duster-le-mains, and other the Premises, and Perquisites incident thereunto, and for all Arrears any way due for the same; as also for all, and all manner of Purveyance, and Provisions herein before mentioned, and intended to be taken away and abolished; and all Sums of Money due or pretended to be due, or payable for, and

Proviso
for the
Stanne-
ries, Butle-
rage, Pri-
sage.

Recom-
pence to
His Maje-
sty for the
Court of
Wards
and Pur-
veyances.

and in respect of any Compositions for the same,

12 Car. 2.
cap. 25.
Rates of
the Excise.

Be it therefore Enacted by the Authority aforesaid, That there shall be paid unto the Kings Majesty, his Heirs and Successors, for ever hereafter, in recompence as aforesaid, the several Rates, Impositions, Duties and Charges herein after expressed, and in manner and form following; (That is to say)

For every Barrel of Beer or Ale above Six shillings the Barrel, brewed by the Common Brewer, or any other person or persons who doth or shall Sell or Tap out Beer or Ale publickly or privately, to be paid by the Common Brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser Quantity, One shilling three pence.

For every Barrel of Six shillings Beer or Ale, or under, brewed by the Common Brewer, or any other person or persons, who doth or shall Sell or Tap out such Beer or Ale publickly or privately, to be paid by
the

the said Common Brewer, or by such other Person or Persons respectively, as aforesaid, and so proportionably for a greater or lesser Quantity, Three Pence.

For all Cyder and Perry made and sold by Retail, upon every Hogshead to be paid by the Retailer thereof, and so proportionably for a greater or lesser Measure, One Shilling Three Pence.

For all Metheglin or Mead sold, whether by Retail, or otherwise, to be paid by the Maker thereof upon every Gallon, One Half-peny.

For every Barrel of Beer, commonly called Vinegar-Beer, brewed by any Common Brewer, or in any common Brew-house, Six Pence.

For every Gallon of Strong-water or *Aqua vite* made and sold, to be paid by the Maker thereof, One Penny.

For every Barrel of Beer or Ale imported from beyond the Seas, Three Shillings.

E X C I S E,

For every Tun of Cyder or Perry Imported from beyond the Seas, and so proportionably for a greater or lesser Quantity, Five Shillings.

For every Gallon of Spirits made of any kind of Wine or Cyder Imported, Two Pence.

For every Gallon of Strong-water perfectly made, Imported from beyond the Seas, Four Pence.

For every Gallon of Coffee made and sold, to be paid by the Maker, Four Pence.

For every Gallon of Chocolate, Sherbett and Tea, made and sold, to be paid by the Maker thereof, Eight Pence.

Rates of
Excise up-
on Foreign
Liquors
Imported,
to be paid
in Money
before
landing.

And be it further Enacted and Ordained by the Authority afore-
said, That the several Rates,
Duties, and Charges of Excise,
or New Impost above mention-
ed, hereby set or Imposed upon
all and every the said Foreign
Liquors which shall be Imported
or Brought into all or any the
Ports of this Kingdom, and
Dominions

Dominions thereof, aforesaid, from and after the Five and twentieth day of December next, shall be from time to time satisfied and paid by the Merchant or Merchants, Importer or Importers of the same, in Ready Money, upon his or their Entry or Entries made, and before the Landing thereof.

And be it further Enacted by the Authority aforesaid, That all Common Brewers of Beer and Ale, shall once in every Week, And all Inn-keepers, Ale-house-keepers, Victuallers, and other Retailers of Beer, Ale, Cyder, Perry, Metheglin, or Strong-water, Brewing, Making or Retailing the same, shall once in every Month make true and particular Entries at the Office of Excise, within the Limits of which the said Commodities and Manufactures are made, of all Beer, Ale, Perry, Cyder, Metheglin, Strong-water, or other the Liquors aforesaid, which they or any of them shall Brew, Make or Retail in that Week and Month respectively, as aforesaid.

Entries to be made at the Office of Excise, by Common Brewers, Inn-keepers, &c.

The Pen-
alty for
not ma-
king En-
tries.

And be it further Enacted by the Authority aforesaid, That all such Common Brewers, who do not once a Week make due and particular Entries, shall forfeit Ten Pounds: And that every such Inn-keeper, who doth not make true and particular Entries once a Month, shall forfeit Five Pounds: And that every Ale-house-keeper, Victual-ler, or other Retailer who doth not once a Month make true and particular Entries, shall forfeit Twenty Shillings.

The Pe-
nalty for
not pay-
ing.

And be it further Enacted by the Authority aforesaid, That every Common Brewer, who shall not pay and clear off within a Week after he made his Entry, or ought to have made his Entry, as aforesaid, shall pay double the value of the Duty: And that every Inn-keeper, Alehouse-keeper, Victualler or other Re-tailer, who shall not pay and clear off within a Month after he made his Entry, or ought to have made his Entry, as aforesaid, shall pay double the value of the Duty: The said respective Forfeitures to be Levied upon the Goods and

and Chattels in such manner and form, as hereafter in this Act is Ordained and Directed.

Provided, That no such Person, as aforesaid, shall be compelled by the Commissioners or Subcommissioners of Excise, to travel for the making of the said Entries, or payment of the said Duties, or other cause whatsoever touching or concerning the same, if he live in a Market-Town, out of the said Town; if he live out of the Market-Town, then to no other Place, than to the next Market-Town to his habitation in the same County, on the Market-day.

In what Places Entries shall be made.

And be it further Enacted and Ordained by the Authority aforesaid, That the Commissioners who shall be appointed by His Majesty for putting this Act in Execution, and their Subcommissioners in their respective Circuits and Divisions, shall hereby have power to constitute under their Hands and Seals, such and so many Gagers as they shall find needful: which Gagers, and every of them, shall

The Powers of Commissioners to appoint Gagers.

at all Times, as well by Night as by Day, (and if by Night, then in the presence of a Constable or other lawful Officer) be permitted, upon their Request, to enter the House, Brew-house, Distilling-house, and all other Houses and Places whatsoever, belonging to, or used by any Brewer, Inn-keeper, Victualler or other Retailer of Beer, Brewing or Making the same, as aforesaid, or by any Distiller of Strong-waters, or Retailer of other the Liquors aforesaid; And to Gage all Coppers, Fatts, and Vessels in the same, and to take an Account of Beer, Ale, Worts, Perry, Cyder, Strong-waters, Aqua-vita, Metheglin, or other the Liquors aforesaid, in the said Houses, Places, and Vessels, from time to time, Brewed, or Made, and Distilled; and thereof to make Return or Report in Writing to the said Commissioners, or Subcommissioners of Excise, under whose Office and Limits such Brewer, Retailer, Distiller, or Maker of the Liquors aforesaid, doth

both dwell and inhabit, leaving
a true Copy of such Return in
Writing under his hand, with
such Brewer, Retailer, Distil-
ler, or Makers of the Liquors
aforesaid : And such Reports
or Returns of the said Ga-
gers shall be a Charge upon
the said Brewers, Makers, and
Retailers respectively. And if
any such Common Brewer,
Maker or Retailer, shall refuse
to permit any such Gager or
Gagers to enter his Brew-
house, or any other Places a-
foresaid, or to Gage or
take Account of his Brewing
Vessels, or of any such Beer,
Ale, Worts, Perry, Cyder,
Strong-water, Aqua-vitæ, Me-
theglin, or other the Liquors
aforesaid ; such Brewer, Re-
tailer or Distiller, shall be
forthwith forbidden by the said
Gager or Gagers, to sell,
carry out, or deliver to any of
his Customers any Beer, Ale,
Strong-water, Aqua-vitæ, or
other the Liquors aforesaid :
And if any such Brewer, Re-
tailer, or Distiller of any the Li-
quors aforesaid, after such warn-

Penalty
for sel-
ling, &c.
not ha-
ving clear-
ed the
Excise.

ing given, shall sell, carry, or deliver out the same, or any part thereof, not having paid and cleared the Duty of Excise, such Person and Persons shall, besides the forfeiture of double the value, forfeit and lose the Sum of Ten Pounds, as aforesaid, for every Offence, to be Levied and Recovered upon his or their Goods and Chattels, in manner and form as hereafter in this Act is provided.

Proporti-
ons to be
observed
in Returns
of Gagers.

And for the avoiding of all uncertainty and dispute touching the Returns made or to be made by the Gagers of any Beer or Ale so Brewed, as aforesaid; Be it Enacted and Declared by Authority aforesaid, That every Six and thirty Gallons of Beer taken by the Gage according to the Standard of the Ale-quart, four whereof shall make the Gallon, remaining in the Custody of the Chamberlains of his Majesties Exchequer, shall be reckoned, accounted and returned by the Gager for a Barrel of Beer; And every Two and thirty Gallons of Ale, taken by the Gage according to the same Stand-

Standard, shall be in like manner, reckoned, accompted, and returned for a Barrell of Ale, and all other the Liquors aforesaid, according to the Wine Gallon.

Provided always, and be it Enacted and Ordained by Authority aforesaid, That no Brewers or Retailers of Beer and Ale, shall take any more in the Price thereof, upon Sale of the same, than according to the usual Rates and Prices; Saving that every Common Brewer shall and may take and receive of all and every person and persons, to whom he shall sell and deliver any Beer and Ale, the Excise thereupon due, as aforesaid, over and above the usual Rates and Prices.

And be it Enacted by the Authority aforesaid, That for the better encouragement of all Common Brewers and Makers of Beer or Ale, to make due Entry and Payment thereof, according as by this Act is appointed, the said Common Brewer not selling the same by

Brewers and Retailers to observe the usual Rates and Prices.

Encouragement to Brewers to make due Entries.

Retail, for and in consideration of waste by fillings and leakage of their Beer and Ale, shall have and be allowed out of the said Returns made by the Gaugers, the several Allowances and Abatements hereafter mentioned, (that is to say) upon every Three and Twenty Barrels of Beer, whether strong or small, returned by the said Gaugers, Three Barrels; And upon every Two and Twenty Barrels of Ale, whether strong or small, returned by the Gaugers, two Barrels; which said Allowances and Abatements the said Commissioners, to be appointed, as aforesaid, and their Subcommissioners, are hereby authorized to allow and make accordingly.

Forfeiture for making false Entries.

Provided always, That where any Common Brewer shall wiltingly or willingly make a false Entry, and be Convicted for the same before the Commissioners to be appointed, as aforesaid, or any Two of them, or before such other person or persons as are hereafter by this Act appointed, in that case such Brewer or
Brewers

Brewers shall forfeit and lose over and besides the Penalties before mentioned, the said Allowance so to be made, for six Months then next ensuing.

And be it Enacted and Ordained by the Authority aforesaid, That no Beer or Ale shall be delivered in by such Brewer or Baker thereof to any Victualler or other Retailer thereof, until the Rate which by such Victualler or Retailer is to be paid over and above the price of the said Beer or Ale, for or in respect of this duty, be first paid and satisfied by the said Victualler or Retailer to the Brewer or Baker thereof. Provided always, That if any person or persons shall Brew and Sell by Retail any small Quantities of Beer or Ale in any Fair within this Realm, or Dominions aforesaid, who is not otherwise any common or usual Brewer or Retailer thereof, and shall before any such Selling and Retailing thereof, well and truly pay and satisfy the Duty due for the same to the Commissioners or Subcommissioners within

No Beer, &c. to be delivered by the Brewer, until the Excise be paid by the Retailer.

Proviso for Beer and Ale sold in Fairs.

whose limits or division the said Fair shall be held, or to their Officers thereunto appointed, Then such person or persons so Brewing, or Retailing the same, and for so much, and no more, nor otherwise, shall be freed and discharged from all Penalties and Forfeitures in and by this Act before mentioned and imposed; Any thing therein contained to the contrary notwithstanding.

The Commissioners may compound for the Excise in their Divisions.

Provided nevertheless, That it shall and may be lawful to and for the said Commissioners, and Subcommissioners respectively, to compound for this Duty with any Inn-keeper, Victualler, Ale-house-keeper, or Retailer of Beer, Ale, and other the Liquors aforesaid, within their respective Divisions from time to time, and in such manner and form as may be most for the Advantage and Improvement of the Receipts thereof; Any thing in this Act before contained to the contrary notwithstanding.

And it is further Ordained and Enacted by the Authority aforesaid,

aforesaid, That the Lord Treasur-
 er or Commissioners of the
 Treasury for the time being, or
 such other person or persons as
 His Majesty, His Heirs and
 Successors shall appoint, shall
 have power, and are hereby au-
 thorised and impowred from
 time to time to treat, contract,
 conclude and agree with any
 person or persons, for or concern-
 ing the Farming of all or any
 the Rates, Duties and Char-
 ges in this Act mentioned, upon
 Beer, Ale, Perry, Cyder, or
 other the Liquors aforesaid, in a-
 ny the respective Counties, Ci-
 ties, or Places of this Realm,
 or Dominions thereof, as may
 be for the greatest benefit and ad-
 vantage of the said Receipt, so
 as the same exceed not the term
 of three years. And be it fur-
 ther Enacted, That every such
 Contract, Bargain, and Agree-
 ment of the Lord Treasurer, or
 Commissioners of the Treasu-
 ry, or other persons aforesaid,
 on behalf of His Majesty on the
 one part, or the person or per-
 sons Farming on the other part,
 shall be good and effectual in
 Law

The Pow-
 er of the
 Lord Treas-
 urer, &c.
 to con-
 tract for
 Farming
 any the
 Rates or
 Duties in
 this Act.

Law to all Intents and Purposes.

Persons to be approved by the Justices of the Peace, &c. within Six months, to have the refusal of contracting for the Excise in their respective Counties.

Provided always, to the end the aforesaid Duty may be paid with most ease to the People, It is hereby further Enacted, That the Lord Treasurer, Commissioners of the Treasury, or other persons aforesaid, shall not within Six months after the Commencement of this Act, Treat, Conclude, or Agree with any person or persons touching the Farming of this Duty upon Beer and Ale in any the respective Counties or Places of this Realm, or Dominions thereof, other than with such person or persons as by the Justices of Peace of the said Counties or Places, or the major part of them, at their publick Quarter Sessions shall be nominated and appointed in that behalf; which person or persons is to have the first refusal of any such Farm respectively, and may take the same; Any thing in this Act to the contrary thereof in any wise notwithstanding.

Provided

Provided, That the said Duty shall not be Let to any other person or persons, than to the person or persons recommended by the Justices, under the rate that it shall be tendered to, and refused by such person or persons so recommended.

And be it further Enacted and Ordained by the Authority aforesaid, That all Forfeitures and Offences, made, done, and committed against this Act, or any Clause or Article therein contained, shall be heard, adjudged and determined by such person and persons, and in such manner and form as hereafter in and by this Act is directed and appointed; That is to say, all such Forfeitures and Offences made and committed within the immediate Limits of the chief Office in London, shall be heard, adjudged and determined by the said Chief Commissioners and Governors of Excise (appointed by His Majesty) or the major part of them, or by the Commissioners for Appeals and Regulating of this Duty, or the major part

Forfeitures and Offences within this Act, how to be determined.

London.

Counties,
Cities,
&c. with-
in this
Kingdom.

Neglects
of the
Justices.

part of them, in case of Appeal, and not otherwise. And all such Forfeitures and Offences made and committed within all, or any other the Counties, Cities, Towns or Places within this Kingdom, or Dominions thereof, shall be heard and determined by any Two or more of the Justices of the Peace Residing near to the Place where such Forfeitures shall be made, or Offence committed: And in case of neglect or refusal of such Justices of the Peace, by the space of Fourteen Days next after complaint made, and notice thereof given to the Offender; then the Subcommissioners, or the major part of them appointed for any such City, County, Town or Place, shall and are hereby Impowred to hear and determine the same: And if the Party find himself agrieved by the Judgment given by the said Subcommissioners, he shall and may appeal to the Justices of the Peace at the next Quarter-Sessions, who are hereby Impowred and Authorized to hear and determine the same, whose

whose Judgment therein shall be final. Which said Commissioners for Appeals and regulating of this Duty, and the Chief Commissioners for Excise, and all Justices of the Peace, and Subcommissioners aforesaid respectively, are hereby Authorized, and strictly enjoined and required, upon any Complaint or Information exhibited and brought of any such Forfeiture made, or Offence committed contrary to this Act, to summon the Party accused, and upon his appearance or contempt, to proceed to examination of the matter of fact, and upon due proof made thereof, either by the voluntary Confession of the Party, or by the Oath of one or more credible Witnesses (which Oath they or any two or more of them have hereby Power to Administer) to give Judgment or Sentence according as in and by this Act is before Ordained and Directed, and to award and issue out Warrants under their Hands for the Levying of such Forfeitures, Penalties and Fines, as by this Act is Imposed, for any such Offence

Levying
the Forfeitures.

fence committed, upon the Goods and Chattels of the Offender, and to cause Sale to be made of the said Goods and Chattels, if they shall not be redeemed within Fourteen days, rendering to the Party the overplus, if any be; and for want of sufficient Distress, to Imprison the Party offending till satisfaction be made.

Power to
mitigate
the For-
feitures.

Provided nevertheless, That it shall and may be lawful to and for the said respective Justices of the Peace, Commissioners for Excise, or any two of them, or their Subcommissioners respectively from time to time, where they shall see cause, to mitigate, compound, or lessen such Forfeiture, Penalty, or Fine, as in their discretion they shall think fit: And that every such mitigation and payment thereupon accordingly made, shall be a sufficient discharge of the said Penalties and Forfeitures to the Persons so offending, so as by such mitigation the same be not made less than double the value of the Duty of Excise, which should or ought to have been

been paid, besides the reasonable Costs and Charges of such Officer or Officers, or others, as were employed therein, to be to them allowed by the said Justices; Any thing in this Act to the contrary in any wise notwithstanding.

And it is hereby further Enacted and ordained, That all Fines, Forfeitures and Penalties mentioned in this Act, all necessary Charges for the recovery thereof being first deducted, shall be employed, three fourth parts thereof to and for the use of the Kings Majesty, and one fourth part to the Discoverer or Informer of the same. And for the better managing, collecting, securing, levying & recovering of all and every the said Rates and Charges of Excise hereby imposed, and set upon all or any of the Commodities before mentioned, to the end the same may be paid and disposed of according to the intent of this present Act, Be it further Enacted and Ordained by Authority aforesaid, & it is hereby Enacted, That one

How the Forfeitures shall be employed.

One principal Office of Excise erected in London.

Principal

Principal Head Office shall be erected and continued in the City of London, or within Ten miles thereof, from time to time, as long as his Majesty shall think fit, for this Duty; unto which all other Officers for the same within England and Wales, and the Town and Port of Berwick, shall be subordinate and accountable: which said Office shall be managed by such Officers as shall be appointed by the Kings Majesty as aforesaid; who, or any two of them, are hereby appointed and constituted Commissioners and Governors for the management of his Majesties Receipt of Excise, and to sit in some convenient place in the City of London, or within Ten miles thereof, from time to time, as long as his Majesty shall think fit, for the ends aforesaid.

And be it Enacted by the Authority aforesaid, that no person or persons shall be capable of intermeddling with any Office or Employment relating to the Excise, until he or they shall be fore two or more Justices of Peace

Peace in the County where his
or their Employments shall be,
or before one of the Barons of
the Exchequer, take the Oaths
of Allegiance and Supremacy,
which Oaths they have hereby
power to administer, together
with this Oath following, Mu-
tatis Mutandis.

YOU shall swear to Execute the The Oath.
Office of

truly and faithfully with-
out Favour or Affection; and shall
from time to time true Account
make, and deliver to such person or
persons as His Majesty shall appoint
to receive the same; and shall take
no Fee or Reward for the Execu-
tion of the said Office, from any o-
ther Person than from His Majesty,
or those whom His Majesty shall
appoint in that behalf.

And be it further Enacted by
the Authority aforesaid, That
every such Justice of the Peace
shall certifie the taking of such
Oath to the next Quarter Ses-
sions, there to be recorded.

And it is further Enacted, ^{London,}
That all parts of the Cities of ^{Westmin-}
^{ster, &c.}
London

All Commis-
sioners, &c.
to be nomi-
nated
by His
Majesty.

Times in
which the
Office
shall be
kept open.

London and Westminster, with the Borough of Southwark, and the several Suburbs thereof, and Parishes within the weekly Bills of Mortality, shall be under the immediate Care, Inspection and Management of the said Head-Office; and such and so many subordinate Commissioners, and Subcommissioners, and other Officers and Ministers for the Execution of the Premises, shall be from time to time nominated and appointed by His Majesty, His Heirs and Successors, in all and every other the Counties, Cities, Towns and Places within this Kingdom of England, Dominion of Wales, and Port of Berwick, as from time to time His Majesty, His Heirs and Successors shall think fit. And it is hereby further Enacted, That the said Office of Excise in all Places where it shall be appointed, shall be kept open from Eight of the clock in the Morning, till Twelve of the clock at noon, and from Two of the clock in the Afternoon, till Five of the clock in the Afternoon, for the
due

due execution and performace
of all and every the Matters and
Things in this Act appointed
and required. And it is further
hereby Enacted, That the said
chief Commissioners of Excise,
or the Major part of them, shall
from time to time issue forth and
pay such Sum and Sums of
Money, as shall from time to
time be Received, Collected, or
Levied by virtue of this Act, in-
to His Majesties Receipt of Ex-
chequer.

Provided always, and be it
Enacted, That if any person or
persons shall at any time be Su-
ed or Prosecuted for any thing
by him or them done or executed
in pursuance of this Act, he or
they shall and may plead the ge-
neral Issue, and give this Act in
evidence for his Defence; and
if upon the Trial, a Verdict
shall pass for the Defendant or
Defendants, or the Plaintiff or
Plaintiffs be Nonsuit, then such
Defendant or Defendants shall
have double Costs to him or them
awarded against such Plaintiff
or Plaintiffs.

The gene-
ral Issue
pleadable
in any Ac-
tion up-
on this
Statute.

Provided

Writs of
Certiorari
no Super-
fedeas.

Provided also, and be it Enacted, That no Writ or Writs of Certiorari shall supersede Execution or other Proceeding, upon any Order or Orders made by the Justices aforesaid in pursuance of this Act; but that Execution, and other Proceedings shall and may be had and made thereupon, any such Writ or Writs, or Allowance thereof notwithstanding.

Proviso as
to the Act
of General
Pardon.

Provided, That this Act, or any thing therein contained, shall not extend, or be construed to extend in any manner to weaken or invalidate one Act of this present Parliament, Intituled, An Act of Free and General Pardon, Indemnity, and Oblivion; but that every Clause, Article, Matter and Thing therein mentioned and comprised, shall notwithstanding this Act, or any Matter or Thing therein, remain good and valid, and be of the same force, virtue and effect, as if this Act had never been made.

Proviso
for Ed.
Backwell.

Provided always, and be it further Enacted, That this Act, or any thing therein contained,

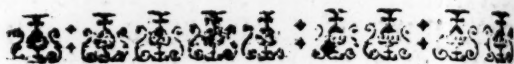
tained, shall not be prejudicial
to Edward Backwell Alderman of
London, as to the Sum of Twen-
ty eight thousand four hundred
and fifty Pounds (or any part
thereof) by him advanced upon
the Credit of several Orders of
this present Parliament, and by
them charged on the Receipt of
the Grand Excise; That is to
say, The Sum of five thousand
Pounds payable to his Maje-
sties Surveyor General, for the
Repair of his Majesties Houses,
charged by Virtue of an Or-
der of the Sixth of September,
One thousand six hundred and
sixty, with Interest for the same;
the Sum of Ten thousand
Pounds advanced to her High-
ness the Princess Royal, being
charged with Interest by an
Order of the Thirteenth of Sep-
tember, One thousand six hun-
dred and sixty; the Sum of Ten
thousand Pounds payable to her
Majesty the Queen of Bohemia,
being charged together with
Interest by an Order of the
Thirteenth of September, One
thousand six hundred and sixty;
the Sum of Three thousand
E four

four hundred and fifty Pounds payable for Provisions for Dunkirk, by Order of the Twentieth of November, One thousand six hundred and sixty; which Sum of Twenty eight thousand four hundred and fifty Pounds, together with Interest for the same, according to the Tenour of the said Orders, after the Rate of Six per Cent. shall be paid to the said Edward Backwell, or his Assigns, out of the Grand Excise, and the Arrears thereof in course, as is by the said Orders appointed; And in case the same shall fall short in Payment by the Twentieth of December, One thousand six hundred and sixty, That then the remainder shall continue secure to him out of the whole Excise in course, as aforesaid; and that no other Payments be made out of the Excise, but what is appointed by this present Parliament in course to precede the same, until the said Debt due to the said Edward Backwell be satisfied; and that in case any part of the Moneys due to the said Edward Backwell shall be demanded

derman Backwell be paid out of
that part of the Excise which
shall grow due to the Kings
Majesty, that then his Majesty
shall be Reimbursed the same out
of the first Moneys that shall
come in of the Arrears of Excise
that will be due the said Twenty
fifth of December.

E 2

Anno



Anno XV.

C A R O L I I I. Regis.

An Additional Act for the better Ordering and Collecting the Duty of Excise, and Preventing the Abuses therein.

Grounds
of the Act.

1. For preventing of
Frauds in
Brewers,
&c.

2. Of Abuses
committed by
Officers,
&c.

3. For amendment of
certain

FOR the preventing of the Frauds and Deceits of Brewers, and other Persons who make Beer and Ale, and other Exciseable Liquors to sell, and of the Abuses committed by the Officers, Collectors, and Managers of the Excise, to the great Decay of His Majesty's Revenue of Excise, and obstruction of the due and orderly Collecting of the same, and for supply and amendment of certain defects in the Laws and Statutes

Statutes relating to the Duty of Excise, as well for the support and advance of the said Revenue, as for the Ease of the People; Be it Enacted by the Kings most Excellent Majesty, by and with the Consent of the Lords Spiritual and Temporal, and of the Commons in this Parliament assembled, and by Authority of the same, That no common Brewer, Inn-keeper, Victualler, or other Retailer of Beer or Ale, shall at any time

defects in the Laws and Statutes of Excise.

after the First day of September, One thousand six hundred sixty three, without first giving Notice thereof at the next Office of Excise, or to the Commissioners, Farmers, or Sub-commissioners of Excise, or one of them, within the Limits and Jurisdiction of whose Office he or they do or shall Inhabit, Erect, Set up, Alter, or Enlarge any Tun, Fatt, Back, Cooler, or Copper, and shall make use of any of them for the Brewing or Making any Beer or Ale, or Morts; or shall make use of or keep any private and concealed Store-house, Cellar, or other

No Brewer or Retailer, after Sept. 1. 1663. to erect or alter any Brewing-vessels, and make use of them for Brewing, without first giving Notice at the next Office of Excise.

Or make use of any concealed Store-house.

Upon
pain to
forfeit
50 l. for
every such
Vessel,
&c.

And the
Person in
whose oc-
cupation
the House
or Place
is where
such con-
cealed
Tun,
Store-
house,
&c. shall
be found,
shall for-
feit 50 l.

And the
Vessel it
self, with
the Drink
found in
it, to be
seized and

Place for the Laying of any
Beer or Ale, or Worts in
Cask, other than such as are
already openly set up, erected
and made use of in his common
and usual Brew-house, and now
openly discovered and known,
upon pain to forfeit the Sum of
Fifty Pounds for every Tun,
Fatt, Back, Copper, and Cooler
set up and made use of with-
out such Notice given, as afore-
said, and contrary to the true
intent and meaning hereof;
And that all and every other
Person or Persons, in whose oc-
cupation any House, Messuage,
Out-house, or other Place what-
soever is or shall be, where
any such private and concealed
Tun, Back, Cooler, or Store-
house shall be found and disco-
vered, shall also forfeit and lose
the Sum of Fifty Pounds, to
be levied and recovered in man-
ner and form as in and by this
present Act is hereafter Direc-
ed and Ordained. And more-
over, every such private and con-
cealed Tun, Fatt, Back, Cop-
per, or Cooler so discovered and
found, as aforesaid, or altered

or enlarged, together with all Beer, Ale or Worts therein being, shall and may be taken up, seized, carried away, and delivered to the Overseers for the Poor to be sold for the use of the Poor, or distributed amongst them.

fold for
the use of
the Poor.

And be it further Enacted by Authority aforesaid, That from and after the Eighth day of November, in the Year of our Lord, One thousand six hundred sixty and five, no Person or Persons whatsoever nominated by His Majesty to be in Commission for the Regulating of His Majesties Revenue of Excise, or for the exercise of any the Powers or Authorities mentioned in an Act, Intituled, A Grant of certain Impositions upon Beer, Ale, and other Liquors, for the increase of His Majesties Revenue during His Life; Or one other Act, Intituled, An Act for Taking away the Court of Wards and Liveries, and Tenures *in Capite* by Knights Service and Purveyance, and for settling a Revenue upon His Majesty in Lieu thereof, or in this present Act, shall presume to Farm

After November 8.
1665. no
Commissioner of
Excise to
be a Farmer
directly or
indirectly.

Nor any
Farmer to
be capable
of being
nominated
a
Commissioner.

A Commissioner
becoming
a Farmer,
shall lose
the benefit
of his
Farm.

the said Revenue of His Majesty, either directly or indirectly, by obtaining Letters Patents to him or themselves thereof, or any Person or Persons whatsoever intrusted for him or them, or to or for his or their use, benefit or behoof; Nor that any Person or Persons whatsoever being a Farmer of the said Revenue, shall be any way capable to be nominated a Commissioner for the Regulating His Majesties said Revenue of Excise, or exercising any Powers or Authorities concerning the same: But if any Person or Persons who stands thus disabled as aforesaid, to be nominated a Commissioner, shall become a Farmer, and shall in either of the said Cases nevertheless presume directly or indirectly to act as a Commissioner, Farmer, or Subcommissioner, to execute the Powers and Authorities aforesaid, either alone or jointly with other Persons that are Farmers, or else with any other who are not Farmers, shall from and after his acting, lose the Benefit of his said

said Farm, and be thenceforth
 totally for ever disabled to be
 either Farmer of the said Re-
 venue, or Commissioner for the
 Regulating thereof, and exer-
 cising the Powers aforesaid;
 And that all and every Act and
 Acts done by any Commission-
 er or Commissioners, or Sub-
 commissioners, being Farm-
 er or Farmers, by him or them-
 selves, or jointly with others
 who are not Farmers, shall be
 void in Law, and of none ef-
 fect; And that all and every
 person or persons any way mo-
 lested or troubled by the com-
 mand and authority of such
 Commissioner or Commission-
 ers acting by him or them-
 selves, or together with others
 who are not Farmers or Com-
 missioners, may bring his Acti-
 on at Law for the same in any of
 his Majesties Courts at West-
 minster, and thereby recover his
 Damages against any such
 Commissioner or Commission-
 ers; Any Law or Statute
 to the contrary notwithstanding.

And eve-
 ry Act
 done by
 any such
 Commis-
 sioner,
 shall be
 void in
 Law.

And eve-
 ry person
 molested
 by autho-
 rity of
 such Com-
 missioner,
 may
 bring his
 Action at
 Law for
 the same.

And reco-
 ver his
 Damages.

And that all and every Let-
 ters

All Letters Patents enabling any Farmer to be a Commissioner, or Sub-commissioner shall be void in Law.

ters Patents to be made from and after the Tenth day of April, in the Year of our Lord, One thousand six hundred sixty and three, enabling any Farmer or Farmers of the Excise to be Commissioner or Commissioners, or Subcommissioners, shall be utterly void and of none effect; Any thing in any of the said Acts to the contrary notwithstanding.

And that if any Commissioner or Subcommissioner, Commissioners or Subcommissioners, who by colour or virtue of any Letters Patents are now both Commissioners or Subcommissioners for Regulating the said Revenue, and likewise Farmers of the said Revenue, shall give any false and corrupt Judgment in advancement of the benefit of his or their said Farm, to the Brewers Damage, contrary to Law, he or they shall Forfeit for every such Judgment so falsely and corruptly given, double Costs to the party so injured by the said corrupt and false Judgment: And in case any person

person shall unjustly complain of any Judgment of the Commissioners or Subcommissioners, as aforesaid, and so shall be found upon his Appeal, the said Party shall forfeit double Costs to the said Commissioners, for such unjust verations, to be recovered by Information, Bill or Plaint, in any Court of Record.

And be it further Enacted by the Authority aforesaid, That from and after the First day of September, in the Year of our Lord, One thousand six hundred sixty and three, all and every Gager or Gagers of the Excise, who shall take an account of any Beer or Ale brewed or made by any common Brewer, shall weekly after such common Brewer hath made, or ought to have made his Entry at the Office of Excise, and not otherwise, make and deliver to such common Brewer at his House, or to some of his Servants in his behalf, a true Copy under his or their Hand, of such Return or Report as he or they have made thereof to the Commission-

The Gager shall weekly deliver to the common Brewer, a true Copy under his Hand of the Return he charges him with.

Upon pain
to forfeit
40 s. for
every
neglect.

Provided,
no Brew-
er shall
be Prose-
cuted for
Mis-entry,
&c. if
within a
week af-
ter such
Copy re-
ceived, he
shall re-
ctifie his
Entry, or
discharge
himself.

Two able
Artists to
be appoin-
ted, (one
by the
Kings
Commis-
sioners,
&c. and
the other
by the
Brewers
of the
place)

missioners or Subcommission-
ers of Excise respectively, up-
on pain to forfeit for every neg-
lect or refusal, the Sum of For-
ty Shillings.

Provided nevertheless, That
no such Common Brewer or
Brewers shall be Sued or
Prosecuted for any Penalty or
Forfeiture by him or them incur-
red for or by reason of any Mis-
entry, or Short Entry, if he or
they shall within the space of
One week after the delivery of
such Copy, as aforesaid, rectifie
his or their Entry according to
the said Return, or otherwise
discharge himself.

Be it Enacted, That from
and after the said First day of
September, One thousand six hun-
dred sixty three, and as often as
there shall be occasion, Two a-
ble Artists shall be appointed,
one of them by His Majesties
Commissioners, Farmers, or
Subcommissioners for Excise,
and the other by the Brew-
ers of any City or Place; which
said Artists shall take an Oath,
which Oath any one Justice hath
hereby power to administer, to
take

take and compute the just Contents and Gage of all Toppers, Fats, Tuns, Backs and Coolers, and all other Brewing-vessels of that nature belonging to all or any Brewer or Brewers of Beer or Ale to sell, and to deliver, and give under their Hands, one Copy of the particular Contents of all such Vessels, to the aforesaid Commissioners, Farmers, and Sub-commissioners, and another true Copy thereof to each and every such respective Brewer; which Computation by the Artists aforesaid, shall answer and be according to the Measures and Proportions express in the said former Acts for Excise.

to take and compute the just Contents of all Brewers Tuns, &c.

And to deliver a Copy of the said Contents to each Party under their Hands.

Such computation to be according to the Measures mentioned in the former Acts of Excise.

And be it further Enacted, That no Commissioner, Farmer, or Subcommissioner for the Excise, or Common Brewer of Ale or Beer to Sell, or Inn-keeper whatsoever, shall from and after the said First Day of September, have power to act in, or execute as a Justice of the Peace, any of the Powers, Clauses, or Things contained in

No Commissioner or Farmer of the Excise, nor any Brewer or Inn-keeper to be capable to act as a Justice of the Peace in matters of Excise.

All things
acted by
any such
persons, to
be void to
all in-
tents.

in any of the Laws made for and concerning the Excise, or in this present Act; And if any of the said persons shall presume to act or execute any thing contrary hereunto, It is hereby further Declared, That all such things so acted or executed by any of them, are and shall be utterly void and null to all intents and purposes.

And whereas by the said recited Acts it is Enacted, That no person shall be compelled by the Commissioners or Subcommissioners of Excise, to travel for the making of his Entries, or payment of the Duties of Excise, or other Cause whatsoever touching or concerning the same, if he live in a Market-Town, out of the said Town; And if he live out of a Market-Town, then to no other Place than to the next Market-Town to his Habitation in the same County on the Market-day; And nevertheless the Commissioners and Subcommissioners or their Officers have not accordingly kept Officers in the Market-Towns in many
Coun-

Counties within England and Wales, whereby such Entries and Payments for the Duties of Excise might be had and made, and yet do take and levy the Penalties and Forfeitures in the said Acts mentioned, for Non-entry and Payment of the Duty, and do otherwise thereupon grieve and vex his Majesties Subjects, contrary to the true intent and meaning of the said Acts:

Be it therefore Enacted by the Authority aforesaid, That from and after the said first day of September, in the Year of our Lord, One thousand six hundred sixty and three, the Commissioners, Farmers, or Sub-commissioners in each County within England and Wales, shall constitute and appoint, or depute under their Hands and Seals, such person or persons as they shall think needful in each respective Market-Town, to be there upon every Market-day, in some known and publick Place, for the receiving of the said Entries and Duties of Excise, and for performing all other

An Office of Excise to be kept in every Market-Town on every Market-day, and a person to be deputed to attend it, to receive Entries, &c.

The said
Office to
be kept
open from
9 in the
Morning
till 12, and
from 2 in
the After-
noon till
5.

Penalty
for not
attending
the Office,
10 l. eve-
ry Mar-
ket-day.

other Matters and Things touching the said Duty, according to the said Acts, and this present Act : which said person and persons so constituted or deputed (and the Place where they intend to hold or keep such Office, being on the next Market-day after such Constitution or Deputation published in full and open Market) shall attend at such Office on every Market-day, in such Market-Town, and shall keep the said Office open from Nine of the Clock in the Morning, until Twelve of the Clock at Noon ; and from Two of the Clock in the afternoon, until Five of the Clock in the afternoon. And in case such Office shall not be so kept and attended in each Market-Town respectively, the Commissioners, Farmers, Subcommissioners, or other person or persons so neglecting or refusing to do the same, shall for every Market-day forfeit Ten Pounds, the one half to the Kings Majesty, his Heirs and Successors, and the other half to him or them that will Inform and

and Sue for the same in any of his Majesties Courts of Record, by Action of Debt, Bill, Plaint, or Information, wherein no Essoign, Protection, or Wager of Law shall be admitted or allowed; And such Person as shall come to such Market-Town to make such Entry or Payment of the Duties, and shall tender the same according to the said Acts, and be able to prove such tender by the Oath of one or more sufficient Witnesses, shall not be liable to any Penalty or Forfeiture Imposed by the said Acts, for such weekly or monthly Entries or Payments as should have been made or paid on such Market-day; Any Article, Clause or Thing in any or either of the said Acts, or this present Act to the contrary notwithstanding.

And be it further Enacted by Authority aforesaid, That from and after the said first day of September, No common Brewer of Beer or Ale, shall sell, deliver, or carry out any Beer or Ale to any his Customers, either in whole Cask, or by the Gallon,

And the person that shall prove a tender of his Entry or Payment, shall be free from the Penalties for non-Entry, &c. on that Market-day.

Statute-Hours for the carrying out, or selling of Drink by the common Brewer.

Gallon, in any City, Town, Corporate, or Market-Town, before notice given to an Officer of Excise, but between the hours of the day hereafter mentioned, (That is to say) From the Twenty fifth day of March, to the Twenty ninth day of September yearly, between the hours of Three of the Clock in the Morning, and Nine of the Clock in the Evening; and from the Nine and twentieth day of September, to the five and twentieth day of March yearly, between the hours of five of the Clock in the Morning, and Seven of the Clock in the Evening, upon pain that every Brewer doing contrary hereunto, shall for every such Offence forfeit and lose the Sum of Twenty shillings for every Barrel of Beer or Ale that shall be so carried out contrary to the true meaning of this Act, to be Levied and Recovered as in and by this present Act is hereafter Enacted and Appointed.

Forfeiture
of 20 s.
the Barrel,
for every
Barrel
carried
out at un-
lawful
hours.

And be it further Enacted by Authority aforesaid, That if
any

any common Brewer, Inn-keeper, Victualler, or other Retailer of Beer or Ale, shall at any time after the First day of September, after an account hath been taken by the said Gager or Gagers, of the quantity and quality of the Beer, Ale, or Worts found in his Tun, and other Brewing-vessels, convert any part of his small Beer or small Worts so taken account of, into strong Beer or Ale, by mingling, letting down, or striking over any such strong Ale, or strong Worts, into, with, or amongst any such small Beer, or small Worts, and shall sell, deliver out, or retail the same, or any part thereof, without giving notice to the same Gager or Gagers of the quantity so mingled and converted, as aforesaid; or if any Brewer or Retailer as aforesaid, shall after the said time, hide, conceal, or convey any Beer, Ale, or Worts not Gaged, from the sight or view of the Gager or Gagers appointed to take account of the same, whereby the Kings Majesty

Convert-
ing of
small
Drink in-
to Strong
by mix-
ture, after
the Gage
taken.

Hiding or
conceal-
ing of
Drink un-
gaged.

jesty or his Commissioners or Farmers shall or may be defrauded in any manner of wise, of the Duties due for the same, or any part thereof; every such common Brewer, Victualler and Retailer, for every Barrel of Beer or Ale by him or them so mingled, converted, sold, delivered, hid, concealed, or conveyed away contrary to the true intent and meaning hereof, shall forfeit and lose the Sum of Twenty Shillings, to be levied and recovered in manner and form as in and by this present Act is hereafter Ordained and Appointed.

The Forfeiture
20 s. a
Barrel in
either
case.

The Brew-
ing vessels
and Uten-
sils in the
Brew-
house (by
whomsoever
claimed) liable
for Debts
and Du-
ties of Ex-
cise.

And be it further Declared and Enacted, That all and every the Brewing-vessels, and Utensils for Brewing, into whose Hands soever the same shall come, and by what Conveyance or Title soever the same be claimed, shall be liable and subject unto, and are hereby charged with all and singular the Debts and Duties of Excise in Arrear, and owing by any person or persons for any Beer or Ale made within the said Brew-

Brew-house, and shall also be subject to all Penalties and Forfeitures incurred by such person or persons so using the said Brew-house, for any Offence against the Laws and Statutes for Excise; And that it shall be lawful in all cases to levy Debts and Penalties, and use such Proceedings against the Utensils therein contained, as it may be lawful to do in case the Debtor or Offender using the said Utensils had been truly and really Owner and Proprietor of the same.

And be it further Enacted by Authority aforesaid, That after the First day of September, no common Brewer of Beer or Ale, nor any other person whatsoever, who hath or shall Compound for the Duties of Excise for Beer or Ale by him Brewed or to be Brewed, shall during the term of such Composition, Brew, or Make, or suffer, or permit any Beer or Ale to be Brewed or Made within his Brew-house, for any other common Brewer whatsoever, without first giving notice, as well of

No Compounder for the Excise shall Brew for any other Brewer or Retailer,

without first giving notice to

the Com-
mission-
ers, &c. of
the quan-
tity and
quality of
the Drink
intended
to be
Brewed.

upon pain
to forfeit
5 l. a piece,

to be re-
covered in
any Court
of Record.

Coffee,
&c. not
to be-
sold with-
out Li-
cence and
Security.

of every particular Brewing,
as of the quantity and quality
of the Beer and Ale at every
such Brewing intended to be
Brewed and Made, unto the
respective Commissioners, Far-
mers, or Subcommissioners
of Excise, within the Districts
of whose Office such common
Brewer doth or shall inhabit,
and forthwith paying down un-
to the said respective Commis-
sioners, Farmers, or Sub-
commissioners, the full Excise
of all the said Beer and Ale;
upon pain that as well the
Brewer who shall Brew the
same, as the Brewer for whom
the said Beer or Ale shall be
Brewed, shall forfeit and lose
for every Barrel the Sum of
Five pounds, the one Moiety
to the Kings Majesty, and the
other Moiety to the Informer
that shall Sue for the same in
any Court of Record.

And be it further Enacted by
Authority aforesaid, That from
and after the said First day of
September, no person or persons
shall be permitted to sell or re-
tail any Coffee, Chocolate,
Sher-

Sherbet or Tea, without Licence first obtained and had by Order of the General Sessions of the Peace in the severall and respective Countiees, Certificate being first shewed that they have given good Security for the due payment of their Dues to the King, or the Chief Magistrate of the Place in whose Jurisdiction he or they do or shall inhabit or dwell, for the selling or retailing of the same; Nor shall any Licence be granted to any Retailer, until Security first given by Recognizance, or otherwise: For which Licence, Recognizance and Security, Twelve pence shall be given, and no more, for the payment of the Excise. And every person or persons selling or retailing any of the said Liquors without Licence had, and Security given, as aforesaid, shall forfeit and lose the Sum of five pounds for every month he or they shall continue selling or retailing the same.

The Pen-
alty 5 *l.*
a month.

And be it further Enacted by the Authority aforesaid, That from and after the said first day

Bribes not
to be gi-
ven to, or
taken by
any Ga-
ger.

Penalty
on both
sides.

day of September, no Brewer
or other person whatsoever, shall
Bribe or Corrupt, or give any
Money, Fee, or other Re-
ward whatsoever, to any Ga-
ger or Gagers, or other Of-
ficer whatsoever, to make any
false Return or Report into
the Office of Excise, of any
Beer, Ale, or other Liquors
Exciseable, Made or Brewed,
or to be Made or Brewed
within his or their Charge, Di-
vision or Walk, or to forbear or
omit the doing or executing of
his or their Places or Employ-
ments, upon Penalty of Ten
pounds for every such Offence;
And that no sworn Gager or
Gagers, or other Officer what-
soever, shall directly or indirect-
ly take and receive any Bribe,
Money, Fee, Gift, or other Re-
ward of any Brewer or other
person whatsoever for any
Cause or Matter relating to the
Excise, upon Penalty that eve-
ry such sworn Gager or other
Officer so offending, shall for
every such Offence forfeit and
lose the Sum of Ten pounds:
All and every of which said re-
spective

pective Offences shall be pro-
 ved by the Oaths of two lawful
 and credible Witnesses before
 two Justices of the Peace, or
 Chief Magistrate of the Place
 where such Offence shall be
 committed; which said Justi-
 ces or Magistrates respective-
 ly have hereby Power to Admi-
 nister the said Oaths, and also to
 Examine, Adjudge and Deter-
 mine the same, and to cause such
 Penalties by Warrant under
 their Hands and Seals, to be
 Levied by Distress and Sale of
 the Offenders Goods, rendring
 to the Party the Overplus; and
 for want of such Distress, to
 commit every such Offender to
 the common Goal of such
 County or Place, there to re-
 main by the space of Three
 Months without Bail or Main-
 prize.

To be ad-
 judged by
 two Justi-
 ces of the
 Peace, &c.

And to be
 Levied by
 Distress,
 &c.

And for
 want of
 sufficient
 Distress,
 the Offen-
 der to be
 imprison-
 ed three
 months,
 without
 Bail or
 Main-
 prize.

And for the better Levying
 and Collecting the Duties of
 Excise upon all Foreign or Im-
 ported Liquors, Be it Enacted
 by Authority aforesaid, That
 no such Foreign or Imported
 Liquors shall be landed or put on
 Shore out of any Ship or Vessel
 F from

Foreign
 imported
 Liquors.

No Fo-
 reign or
 Imported
 Liquors
 to be
 landed

before
Entry
with the
Officer of
Excise.

Every
Warrant
for Land-
ing any
such goods
to be Sign-
ed by the
Officer of
Excise in
the Port,
upon pain
of forfei-
ture of the
Goods, or
the Value.

from beyond the Seas, before
due Entry be first made thereof,
with the Officer or Collector ap-
pointed for the Excise, in the
Port or Place where the same
shall be Imported, or before the
Duty of Excise due and payable
for the same be fully satisfied
and paid; And that every War-
rant for the Landing or De-
libering of any such Foreign
Liquors, shall be Signed by the
Hand of the said Officer or Col-
lector of the Excise, in the said
Port or Place respectively; up-
on pain that all such Foreign
Liquors as shall be Landed, put
on Shore, or Delivered, con-
trary to the true intent and
meaning hereof, or without the
presence of an Officer or Waiter
for the Excise, or the Value
thereof, shall be forfeited and
lost, the one Moiety to the
Kings Majesty, and the other
Moiety to him or them who
shall or will Seize, Inform, or
Sue for the same, to be Reco-
vered of the Importer or Pro-
prietor thereof.

And that no Person or Persons
whatsoever, bringing any Ex-
ciseable

Exciseable Liquors (except Beer, Ale, Cyder, Perry, and Me-theglin) into any Port or Place of this Realm, by Coast-Cocket, Transire or Certificate, nor any Person or Persons to whom the same or any of them shall be Consigned, shall Land, or cause any such Exciseable Liquors (except before excepted) to be Landed or put on Shore, without making or causing due Entry to be made of the same, with the Officer or Officers of the Excise for the time being, appointed to receive and take such Entries within the Port or Place where the same shall be Landed, upon pain in every such Case, as aforesaid, to forfeit double the value of the said Liquors Landed or put on Shore contrary to the true intent and meaning hereof.

No Exciseable Liquors (except Beer, &c.) coming by Coast-Cocket, to be landed without Entry,

with the Officer of Excise in the Port.

Forfeiture double the value.

Provided also, and be it further Enacted and Ordained by Authority aforesaid, That no Appeal in any Cause of Excise whatsoever shall be admitted, until the Party Appellant shall have first deposited and laid

No Appeal to be admitted till the single Duty be deposited

and Security given
to answer
the Fine,
&c.

If the original
Judgment
shall be
reverted
upon the
Appeal,

the single
Duty to
be restored,

and the
Prosecutor to pay
double
Costs.

down the single Duty of Excise in the Hands of the Commissioners, Farmers, or Subcommissioners of Excise, within whose Jurisdiction or Division the said Cause was originally heard and determined, and have given Security to the Commissioners of Appeal, or Justices of the Peace respectively, where such Cause is to be finally adjudged, for all such Fine, Forfeiture and Penalty, as upon such Hearing and Determination was adjudged against him; And that if upon the hearing and determining of any such Appeal, the said original Judgment shall happen to be reversed and made null, then, and in every such Case the said Commissioners, Farmers, or Subcommissioners of Excise, in whose Hands the said single Duty of Excise was deposited, shall restore and deliver back the same, or as much thereof as shall be adjudged by the Commissioners of Appeals, or Justices of the Peace respectively to the said Appellant; and the Party originally prosecuting shall pay him double

double Costs. But in case the first Judgment shall be affirmed, the Party Appealing shall pay the like Costs unto the Commissioner or Commissioners complained of; Any thing in this Act, or in any other Act or Statute whatsoever to the contrary thereof contained in any wise notwithstanding.

And be it further Enacted by Authority aforesaid, That all and every Person or Persons whatsoever, Brewing or Making any Beer, whether in a common Brew-house or otherwise for Sale, or to convert into Vinegar for Sale, shall pay for every Barrel of such Vinegar-Beer so Made and Brewed, the several and respective Sums already imposed and set by any the Acts of Excise above mentioned, upon Vinegar-Beer Brewed by any common Brewer in any common Brew-house; Any thing in the said Acts or either of them to the contrary notwithstanding.

It is hereby further Declared, That every College and Hall in either of the Universities,

If affirmed, the Appellant to pay double Costs.

Vinegar-Beer, wheresoever Brewed, or by whomsoever, for Sale, or to convert to Vinegar, to pay Excise.

Colleges in Universities brewing

their own
Drink, to
pay no
excise.

ties, which before the Duty of Excise was imposed, did Brew their own Beer and Ale within their own Precincts, and size it out to their respective Members within their own Precincts only, are not liable to the payment of any Duty of Excise for the same, either by this or any the foregoing mentioned Acts.

All complaints touching the payment of Excise, shall be determined in the proper County.

Provided also, and be it Enacted, That all Differences, Appeals and Complaints that shall happen and arise between Party and Party, in order to the Payment of the Duty of Excise, shall be heard and determined in the proper County, or in the several Ridings and Divisions of Yorkshire and Lincolnshire, where they shall arise, and not elsewhere.

No Officer of the Excise may take Fees for Bonds or Receipts relating thereunto,

And be it further Enacted by the Authority aforesaid, That no Farmer, Commissioner, Sub-commissioner, or other Officer of Excise, shall directly or indirectly take or receive any Money, Fee, or Reward, for or concerning the taking of any Bond, or giving any Receipt or Note in Writing, relating to the Excise,

cise to or from any Person or Persons whatsoever, upon pain that every such Person so offending, shall for every such Offence forfeit the Sum of Ten Shillings.

upon pain
to forfeit
10 s. for
every such
Offence.

And be it further Enacted by the Authority aforesaid, That the Justices of the Peace, or any two or more of them, or Chief Magistrates in the several Counties, Cities, Divisions and Places within England and Wales respectively, shall meet once in every Month in their respective Divisions, or oftner, if there shall be occasion, to hear, determine, and to adjudge all Matters and Offences against this or the aforesaid Acts.

Justices of
the Peace
in their
several
Divisions,
to meet
once a
Month

to deter-
mine mat-
ters of
Excise.

And be it further Enacted by the Authority aforesaid, That one third part of all Fines, Penalties and Forfeitures not herein otherwise disposed, shall be to the Kings Majesty, his Heirs and Successors, and one other third part to the Poor of the Parish where the Offence shall be committed, and the other third part to him that shall Inform and Sue for the same;

Forfei-
tures and
Penalties
how to be
distribu-
ted.

And how
to be re-
covered.

And that all Fines, Penalties, and Forfeitures for which no Remedy is ordained for recovery thereof by this Act, shall be recovered by Action of Debt, Bill, Plaint or Information in any Court of Record within such County, City or Corporation, where the Offence shall be committed, or by such other ways and means, and in such manner as by the said former Act is directed and appointed.

Appeals
within the
Limits of
the Ex-
cise-Of-
fice in
London,
to be
brought
within
two
Months
after
Judg-
ment.

Appeals
in other
Coun-
ties,
within
four
Months.

Provided always, That after the said Third day of September no Appeal in any matter or cause of Excise within the immediate Limits of the chief Office of London, nor within the Limits of the present Farm of London, during the continuance of such Farm, shall be admitted, unless the same be brought within two Months next after the first Judgment, and Notice thereof given or left at the Dwelling-house of the Party or Parties concerned therein; nor shall any Appeal in any Matter or Cause of Excise in any other County, City, Town or Place, be admitted, unless the same be brought with-
in

in four Months after the first Judgment, and notice given as aforesaid; Any thing in this Act to the contrary notwithstanding.

Provided nevertheless, And it is hereby Enacted, That no Commissioner, Farmer, Sub-commissioner, or other person employed or to be employed in the Farming, Collecting or taking Accounts for the Duty of Excise, do after the first day of September next, take upon him or them any such Office, or proceed in Execution of any such Employment, until he or they have first taken the Oaths appointed to be taken by the Act of Parliament, Intituled, A Grant of certain Impositions on Beer, Ale, and other Liquors, for the increase of His Majesties Revenue during His life, before the respective persons appointed in the said Act of Parliament, and have Entred his Certificate for taking the said Oaths, with the Auditor for Excise, under the Penalty of Fifty Pounds for every Month he or they shall so neglect to take the same.

No Commissioner,
Farmer,
or other
Officer of
the Ex-
cise, to ex-
ecute any
Employ-
ment
therein
till sworn,

and Cer-
tificate
thereof
Entred
with the
Auditor,
under the
Penalty
of 50 l. a
month.



Anno XV.

CAROLI II. Regis.

An Explanatory Act for Recovery of the Arrears of Excise.

BE it Declared and Enacted by the Kings most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and of the Commons in this present Parliament assembled, and by Authority of the same, That where any Commissioner, Subcommissioner, Treasurer, and all other Officers which were heretofore employed in the Receipt of the Excise, Farmer or Collector of Excise, which are and standeth charged with, or accountable for any Duties of Excise by him or them

Where
the Prin-
cipal was
charge-
able

them Received, Farmed or Detained, or any ways due from the persons before named, or any of them, and not pardoned by the late Act, Intituled, An Act of Free and General Pardon, Indemnity and Oblivion, That there, and in such case, all and every the Sureties of such person and persons charged or chargeable, as aforesaid, shall be deemed and taken to be liable and answerable according to the nature of their respective Securities; Any doubt or question made touching the Construction of the said late Act of Free and General Pardon to the contrary notwithstanding.

for Excise,
(and not
pardoned
by the Act
of Oblivi-
on)

there the
Sureties
shall be
liable.

And be it further Declared and Enacted by the Authority aforesaid, That where the Commissioners of Excise for the time being, or the major part of them have issued out any Summons or Warning, which hath been left at the house, or usual place of Residence, or with the Wife, Child, or Menial Servant of any the aforesaid person or persons chargeable or accountable, as aforesaid, The same

Serving
of Sum-
mons.

shall be deemed and adjudged a good and sufficient Summons, and as legal and effectual a notice, as if the same had been actually delivered to the proper hands of such person or persons to whom the same was directed; Any doubt or question thereof made to the contrary notwithstanding.

Anno



Anno XII.

CAROLI II. Regis.

An Act for Settling the Imposition on Brandy.

Whereas by two Acts made ^{Grounds} in the Twelfth year of ^{of the Act.} his Majesties Reign, and confirmed by this present Parliament, there was laid upon every Gallon of Spirits, made of any kind of Wine or Cyder Imported, the Rate and Duty of Four pence, namely, by each of the said Acts Two pence ; And upon every Gallon of Strong water perfectly made, Imported from beyond the Seas, the Rate and Duty of Eight pence ; And whereas some Doubts have been made and raised concerning a certain Liquor Imported from beyond the Seas, called Brandy, whether the same should pay the Rate and Duty laid by the said Acts upon Spirits made of

of any kind of Wine or Cyder Imported, or the Rate and Duty thereby laid upon Strong-water perfectly made, Imported from beyond the Seas :

Brandy a
Strong-
water per-
fectly
made.

And being
Imported
from be-
yond the
Seas, lia-
ble to 8 d.
per Gal-
lon.

Be it therefore Declared by the Kings most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament Assembled, and by Authority of the same, That the said Liquor called Brandy, was at the time of making and confirming the said Acts, and is a Strong-water perfectly made, and being Imported from beyond the Seas, was, and is charged and chargeable in and by the said Acts, with the Rate and Duty of Eight pence per Gallon, Set, and Imposed in and by both the said Acts upon Strong-water perfectly made, Imported from beyond the Seas, and was not, nor is not chargeable with the Rate and Duty of Four pence only per Gallon, by the said Acts Set and Imposed upon Spirits made of Wine or Cyder Imported.

Anno 22 Caroli II. Regis.

III

Provided always, and it is hereby Enacted, That in regard it doth not appear that the Rate of Duty of Eight pence per Gallon, was by His Majesties Commissioners, Farmers, or other Officers, in that behalf claimed or demanded by virtue of the said Acts before the First day of November, in the year of our Lord, One thousand six hundred sixty and six, That no person or persons who have Imported any Brandies before that time, shall be charged or chargeable with any more than the Rate and Duty of Four pence per Gallon, for any of the said Liquor called Brandy, Imported from beyond the Seas, before the said First day of November, in the Year of our Lord, One thousand six hundred sixty and six; Any thing in the said Acts, or in this present Act to the contrary notwithstanding.

Provided always, and be it further Enacted, That no Penalty inflicted by the two aforesaid, or any other Act or Acts of Parliament for non-payment of the said Duties since the First day

Provided that for any Imported before Novemb. 1. 1666. the Importer shall be charged but with 4 d. per gallon.

And that persons in arrear for the Duty of Brandy Imported since Nov. 1. 1666. shall in-

cur no pe-
nalty for
non-pay-
ment, if
they shall
pay, or se-
cure the
payment
of the said
arrear
within
three
months
after de-
mand.

day of November, One thousand
six hundred sixty and six, shall be
Levied upon any person now in
Arrear, until the said person be
in Arrear, shall upon Demand
to be made after the passing of
this Act, refuse to pay the said
Duties, or to secure the same to
be paid within three months
after such Demand; and upon
such payment or security given,
all former Bonds or Obligati-
ons given for the payment of the
Four-pences formerly in Con-
troversie, shall be delivered up
by the several person or persons
in whose custody the same or any
of them are; And that no Jury
shall be subject to any Attaint by
reason of any Verdict heretofore
by them given concerning any
matter relating to this or any of
the aforesaid Acts.

Anno



Anno XXII & XXIII.

CAROLI II. Regis.

An Act for an Additional Ex-
cise upon Beer, Ale, and o-
ther Liquors.

The Commons Assembled Preamble.
in Parliament, as an
Ad to Your Most Excellent
Majesty, whose weighty and
urgent Affairs require an ex-
traordinary Supply towards
the Discharging of Your Ma-
jesties great Debts, have Gi-
ven and Granted, and do here-
by Give and Grant unto Your
Most Excellent Majesty the se-
veral Additional Rates and
Duties of Excise herein after
mentioned: And do most hum-
bly beseech Your Majesty, that
it may be Enacted: And be it
Enacted by the Kings most Ex-
cellent Majesty, by and with
the

The additional Duty to Commence the 24th of June, 1671.

To continue for Six years from the said 24th of June, 1671.

the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament Assembled, and by the Authority of the same, That from and after the Four and twentieth day of June, which shall be in the Year of our Lord, One thousand six hundred and seventy one, there shall be throughout Your Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected, and Paid unto Your Majesty, Your Heirs and Successors, during the Space and Term of Six years, from the Four and twentieth day of June aforesaid, and no longer, for Beer, Ale, Cyder, and other Liquors herein after expressed by way of Excise, over and above all other Duties, Charges, and Impositions by any former Act or Acts Set and Imposed, and in Manner and Form following, (that is to say)

The Rates.

For every Barrel of Beer or Ale of above Six Shillings the Barrel, Brew-
ed

ed by the Common Brewer, or any other Person or Persons, who do or shall sell or tap out Beer or Ale publickly or privately, to be paid by the said Common Brewer, or by such other Person or Persons respectively, as aforesaid, and so proportionably for a greater or less Quantity, Nine Pence.

For every Barrel of Beer or Ale of Six Shillings the Barrel, or under, Brewed by the Common Brewer, or any other Person or Persons, who doth or shall sell or tap out Beer or Ale publickly or privately, to be paid by the said Common Brewer, or by such other Person or Persons respectively, as aforesaid, and so proportionably for a greater or less Quantity, Three Pence.

For all Cyder and Perry made and sold by Retail, upon every Hoghead, to be paid by the Retailer thereof, and so proportionably for a greater or less Measure, One Shilling and Three Pence.

For all Metheglin or Mead sold, whether by Retail or otherwise, to be paid by the Maker thereof for every Gallon, One Halfpeny. For

For every Barrel of Beer commonly called Vinegar-Beer, brewed or made to be sold, Six Pence.

For every Gallon of Strong-water or *Aqua-vitæ* made and sold, to be paid by the Maker thereof, one Penny.

For every Barrel of Beer or Ale Imported from beyond the Seas, and so proportionably for a greater or less Quantity, to be paid by the Importers before Landing, Three Shillings.

For every Tun of Cyder or Perry Imported from beyond the Seas, and so proportionably for a greater or less Quantity, to be paid by the Importer before Landing, Four Pounds.

For every Gallon of Low Wines of the first Extraction, made of any kind of Imported Wine, or Cyder, or other Materials Imported, to be paid by the Maker or Seller, Two Pence.

For every Gallon of Coffee made and sold, to be paid by the Makers thereof, Two Pence.

For every Gallon of Chocolate,
Sherbet

Sherbet and Tea made and sold, to be paid by the Makers thereof, Eight Pence.

And be it further Enacted by the Authority aforesaid, That all and every the Common Brewers and Retailers of Ale and Beer, and all and every other person and persons liable to, and chargeable with the Payment of any Excise, or new Impost upon Beer, Ale, or other Exciseable Liquors by virtue of any former Law of Excise now in force, shall also be liable to, and charged with the Payment of the additional Rates and Duties hereby imposed, which said additional Rates and Duties shall be collected, levied, and paid in the same manner; and the persons liable to, and chargeable with the Payment thereof, shall in case of neglect or default of Entry or Payment, or in case of any other neglect or offence tending to defraud His Majesty, or any of his Officers, Farmers, or Collectors of the Duties or Rates hereby imposed,

Persons chargeable by the former Law likewise liable to pay these additional Rates.

Defaults of Entries or Payments, and other neglects or offences to be sub-

ject to the
same Pe-
nalties
and For-
feitures as
for offen-
ces com-
mitted a-
gainst any
Law of
Excise.

The al-
lowances
to the
Brewer
for waste,
to be no
other
than what
are given
by the
former
Laws,

posed, be also subject to the like Proceedings, Judgments and Executions, and shall likewise incur the same Penalties, Fines and Forfeitures, as he or they, his or their Heirs, and Executors, or Administrators, should or might have been subject to, or ought to have incurred for the Non-payment of any former Duty of Excise, or for the like Offence committed against any former Law of Excise now in force.

Provided always, and it is hereby Declared and Enacted, That nothing in this Act contained, shall be understood to give any Common Brewer or Retailer, or other person Liable to and Chargeable with the Payment of Excise, by virtue of any former Law now in force, any further or other Allowances for Waste, by Filling or Leakage, than by the said former Laws are given; any thing in this present Act contained to the contrary notwithstanding: Which said Allowances are hereby Declared to be

be Three Barrels in every
 Three and twenty Barrels of
 Beer returned by the Gager,
 whether strong or small; and
 Two Barrels in every Two
 and twenty Barrels of Ale re-
 turned by the Gager, whether
 strong or small, and so after that
 Rate and no more, for a greater
 or lesser Quantity, and are in
 full Compensation for all such
 Wastes or other Losses or Da-
 mages whatsoever: any Repe-
 titition of the said Allowances in
 several Acts to the contrary not-
 withstanding.

Which
 are in full
 Compensa-
 tion for
 all Waste
 or other
 Losses or
 Damages.

Provided also, that it shall
 and may be lawful to and for
 the Commissioners and Sub-
 commissioners of Excise re-
 spectively within their Division,
 and to and for the several
 and respective Farmers of Ex-
 cise, within the Limits of their
 several and respective Farms,
 to Compound for these new
 Duties, with all and every
 person and persons, who by
 brewing his or their Beer and
 Ale, contrary to the form of this
 Statute, shall be liable to pay
 the new Duties herein before
 imposed:

The Com-
 missioners,
 Subcom-
 missioners
 or Far-
 mers may
 Com-
 pound for
 this Duty.

imposed: And that from time to time, and in such manner and form as may be most for the advantage and improvement of the Receipts thereof, any thing herein before contained to the contrary notwithstanding.

Forfeitures, Offences, and all Appeals to be Determined as is appointed by former Laws.

And be it further Enacted by the Authority aforesaid, that all Forfeitures and Offences made and committed against this Act, or any Clause, Article or Sentence herein contained, and all Appeals, shall be heard, and Adjudged, and Determined by such person and persons, and in such manner and form as the like Forfeitures and Offences against the former Laws of Excise are thereby appointed to be heard and Determined, and not otherwise.

And moreover, That all Commissioners and Subcommissioners of Excise, all Commissioners of Appeals, Justices of Peace, Constables, and all other Officers and Ministers whatsoever, shall have, use, and exercise the same Jurisdiction, Power, and Authority, whether

ther it be Judicial or Ministerial, for the better Ordering, Collecting, Levying, and Securing the new Duties and the Additional Rates and Duties hereby Imposed, as he or they could have had, used, or exercised, for the better Ordering, Collecting, Levying, or Securing any former Rates or Duties of Excise whatsoever.

And it is further Declared and Enacted, That all Fines, Penalties, and Forfeitures, which shall be Incurred by reason of any Offence committed against this Act, shall be Employed, one Moiety thereof to the use of the Kings Majesty, his Heirs and Successors; Another Moiety thereof to him or them that shall or will Inform or Sue for the same.

Forfeitures to be divided one Moiety to His Majesty and the other to him that shall Sue for the same.

Provided nevertheless, That it shall and may be lawful to and for the Justices of Peace, Commissioners of Excise, or any Two of them, or their Sub-commissioners respectively, from time to time, where they shall see cause, to mitigate, compound, or lessen any Fine,

G

For

The Justices of the Peace, Commissioners, &c. may mitigate the Fines, &c. where they see cause.

So as the
same be
not made
less than
double
the Duty
besides
Costs.

Foreign
Imported
Exciseable
Liquors
not to be
Landed
till Entry
made and
the Duty
paid.

Forfeiture, or Penalty, which shall be Incurred by reason of any Offence committed against this Act, or against any other Act of Excise now in Force, as they in their Discretions shall think fit, and that every such Mitigation and Payment thereupon made, shall be a sufficient Discharge of such Penalties and Forfeitures to the Persons so Offending, so as by such mitigation the same be not made less than double the Rate of the Duty of Excise, which should or ought to have been paid, besides the reasonable Costs and Charges of such Officer or Officers, or others as were employed therein, to be allowed unto them by the said Justices or Commissioners; Any thing in this Act contained to the contrary notwithstanding.

And for the better Levying and Collecting the Duties of Excise upon all such Foreign and Imported Liquors which Excise ought to be paid. It is further Enacted by the Authority aforesaid, That no such

such Foreign or Imported Li-
 quors shall be Landed or put on
 Shore, before due Entry be first
 made thereof with the Officer
 or Collector appointed for the
 Excise in the Port or Place
 where the same shall be Im-
 ported, or before the Duty of
 Excise due and payable for the
 same, shall be fully satisfied
 and paid: And that every
 Warrant from any Officer or
 Officers of the Customs, for
 the Landing or Delivering of
 any such Foreign Liquors,
 shall be Signed by the Hand of
 the said Officer or Collector of
 the Excise in the said Port or
 Place respectively, upon pain
 that all such Foreign Liquors
 as shall be Landed or put on
 Shore, or delivered contrary
 to the true intent and meaning
 of this Act, or the value thereof,
 shall be forfeited and lost, one
 Moiety thereof to the Kings
 Majesty, the other Moiety to
 him or them who shall or will
 Seize, Inform or Sue for the
 same, to be Recovered of the
 Importer or Proprietor there-
 of.

Warrants
 from the
 Officers of
 the Cu-
 stoms for
 delivering
 such Fo-
 reign Li-
 quors to
 be Sign'd
 by the
 Collector
 of Excise.

Liquors
 delivered
 contrary
 to the
 Intent of
 this Act
 to be for-
 feited.

Persons inhabiting in a Market Town where there is a Common Brew-house, may not lend their Brewing Vessels, or suffer any Ale, Beer, or Worts to be Brewed therein other than for their own Families.

On Pain to forfeit 50 l. for lending any Brewing Vessel, unless such as are moveable and unfixed.

And for the better prevention of such Frauds as are daily practised to defeat His Majesty of the Duties of Excise which ought to be paid for Ale and Beer, It is further Enacted by the Authority aforesaid, That if any Person or Persons Inhabiting in any Market-Town, or in any City or Town-Corporate, or parts adjoining to any City or Town-Corporate, where there is or shall be a Common Brew-house, having and lawfully using any private Brewing Vessels for the Brewing and Making of Beer or Ale, to be spent and consumed in his or their private Families, shall permit and suffer any Beer Ale or Worts to be Brewed therein in their respective Houses Out-houses, or other Places thereunto adjoining, other than for their respective Families, Servants, Labourers, or to other Persons by way of Charity, Hospitality, or Free-gift, or shall lend out any of their Brewing Vessels, other than which are moveable and unfixed

to be made use of by any other Person or Persons not being of his or their Family, for the Brewing of Beer or Ale for the use of any other Person or Persons, then such Person or Persons shall forfeit for every such Offence, the Sum of Fifty Pounds, to be recovered by Bill, Plaint or other Information in any Court of Record, and the prosecution of such Action to begin within Six Months after the Fact committed, and to be Tried within the County where the said Offence is committed, and not elsewhere, wherein no Essoin, Protection, or Wager in Law to be allowed: And one Moiety of such Forfeiture to be to the Kings most Excellent Majesty, his Heirs and Successors, and the other Moiety to him or them that shall Inform and Sue for the same.

And for the avoiding of Frauds and Deceits by reason of Brewing of Beer, Ale, or Worts of an extraordinary Strength, and afterwards mixing the same with Small Beer, Ale or Worts after the

For avoiding
frauds by
mixing
Small Beer
with
Strong after
the
Gage taken.

Double
the Duty
to be for-
feited for
every Bar-
rel so mixt
by the Re-
tailer.

Gage thereof taken, Be it further Enacted by the Authority aforesaid, That no Retailer of Beer or Ale, shall after the receipt thereof from the Common Brewer, mix any Beer, Ale or Worts of extraordinary Strength, with any Small Beer, Ale or Worts, in any Cessel or Tub containing Three Gallons or more, on pain to forfeit for every Barrel so mixt, double the Duty of Excise for Strong Beer or Ale, and so proportionably for any greater Quantity, to be heard, Adjudged and Determined before the Justices of the Peace, and Commissioners respectively, as is done in other Cases before them, upon breach of the Laws of Excise, and all Forfeitures for the same, shall be Levied, Recovered and Disposed, as by those Laws are Directed and Appointed. And the said Justices and Commissioners respectively, are hereby Impowered and Authorized to Summon Evidence for Discovery thereof, other than the Party or Parties accused; And upon

upon refusal or neglect of any Person so Summoned, to give Evidence when he and they shall be thereunto required, every such Person so refusing, shall forfeit and lose for every such Offence, any Sum of Money not exceeding Forty Shillings, to be Imposed and Levied, Recovered and Disposed as other Penalties against the said Laws, for the better Collecting and Recovering the Duty of Excise.

And Provided also, and be it further Enacted, That no Inn-keeper, Victualler, or other Retailer of Beer or Ale, shall at any time hereafter, during the continuance of this Act, be Sued, Impleaded or Molested by any Indictment, Information, or Popular Action, or otherwise, for Selling or uttering any Beer or Ale at any other or higher Prices than the Prices heretofore limited and appointed; Any thing in this Act, or any other Law or Statute to the contrary notwithstanding.

Retailers not to be molested for selling Ale, or Beer, at higher Prices than heretofore appointed.

Provided always, and be it

Enacted, That if any Person or Persons shall at any time be Sued or Prosecuted for any thing by him or them done in pursuance or execution of this Act, he or they shall and may Plead the General Issue, and give this Act in Evidence for their Defence; and if upon the Tryal a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs be non-suited, then every such Defendant or Defendants shall Recover his and their Double Costs.

No Writs
of Certio-
rari to Su-
persede
Execution
upon Or-
ders of the
Justices.

Provided also, and be it Enacted, That no Writ or Writs of Certiorari shall supersede Execution, or other Proceedings upon any Order or Orders made by the Justices aforesaid, in pursuance of this Act; But that Execution and other Proceedings shall and may be had and made thereupon; Any such Writ or Writs, or Allowance thereof notwithstanding.

Provided always, and be it Enacted, That the Excise of the Liquors Chargeable and Payable

Payable by this Act, shall be re-allowed and repayed to the Exporter, for such part thereof as shall be Exported as Merchandize, to be spent beyond the Seas; Any thing herein contained to the contrary notwithstanding.

Upon Exportation beyond the Seas, the duty to be repaid.

Provided always, and be it Enacted, That this Act, and all the Powers, Matters and Things therein contained, and every of them, shall begin and commence from the Four and twentieth day of June, One thousand six hundred and seventy one, and not sooner; Any Usage or Law to the contrary notwithstanding.

Note, Although the Duties Granted by this Act, were to continue but Six Years from the 24th of June, 1671, yet the Penal Clauses which Relate to the Duties of Excise in General are still in force.

5 Anno



Anno Primo
Gulielmi & Mariæ.

An Act for the Exportation of
Beer, Ale, Cyder and Mum.

Grounds
of this
Act for
the En-
courage-
ment of
Tillage
and Ma-
nufa-
ctures.

Any per-
son may
lawfully
ship off
Strong
Ale,

FOR the Advancement of
Trade, and Encourage-
ment of Tillage and Manu-
facture of this Realm, Be it En-
acted by the King and Queens
most Excellent Majesties, by
and with the Advice and Con-
sent of the Lords Spiritual
and Temporal, and Commons
in Parliament Assembled, and
by the Authority of the same,
That from and after the
Twenty fourth of June, in the
Year of our Lord, One thou-
sand six hundred eighty nine,
It shall and may be lawful for
any Person in any Sea-Port,
or upon any Navigable River,
to Export and Ship off as
Mer-

Merchandize, within any of the usual and allowed Ports by Law, and at the common Keys for Exportation and Lading on Board of Merchandize, or Keys to be appointed for that purpose, and within the usual Hours of Excise, for account of himself or any other (to be Exported into Foreign Parts) in the Presence of a sworn Oager, or other sworn Officer to be appointed by the Farmers, Commissioners, or Subcommissioners of Their Majesties Excise, upon Notice thereof to them given at the Office of Excise, within the Limits whereof the said Ale, Beer, Cyder and Hum was Brewed or Made, of the respective Port or Place whence the same shall be Shipped, any Tont of Strong Ale, Strong Beer, Cyder or Hum, to be spent beyond the Seas, paying Custom for the same after the Rate of One Shilling for every Tun, which shall be Exported in any English or Foreign Vessel, and no more, or other Duty whatso-

Strong
Beer, Cy-
der or
Mum as
Merchan-
dize,

in the pre-
sence of a
sworn Of-
ficer of
the Ex-
cise.

paying
only 1 s.
per Tun
Custom.

The said
Officer to
certifie
the quan-
tity ship-
ped off,

and the
Commis-
sioners,
&c. to re-
pay the
Excise, de-
ducting
3 d. per
Tun for
the Offi-
cers char-
ges.

ever; Which said Gager or
Officer aforesaid, shall certifie
the Quantity of the said Beer,
Ale, Cyder, or Hum Ship-
ped off, to the Commissioners
and Officers of Excise, where
the Entry thereof shall be made,
who are hereby required to
make Allowance, or repay
the Excise of the Beer, Ale,
Cyder, or Hum so Export-
ed, unto the Brewer or Ma-
ker thereof, within one Month
after such Exportation, de-
ducting Three pence per Tun
for the Charges of their Offi-
cers, and no more.

The same
not to be
relanded,

on pain to
forfeit the
same and
50 l.

And be it further Enacted
by the Authority aforesaid,
That if any Merchant or Ma-
ster of any Ship or Vessel, or
other Person shall cause or suf-
fer any of the said Liquors so
shipped in any Vessel, as Mer-
chandize to be unshipped, un-
laden and laid on Land, or
put into any other Ship or
Vessel within the Kingdom of
England, Dominion of Wales,
or Town of Berwick upon
Tweed, he or they shall Forfeit
the same, and Fifty pounds of
lawful

lawful Moneys of England more
for every Task, he or they
shall so unduly Land, or put a
Board any Vessel, to be Reco-
vered in any of His Majesties
Courts of Record, by Infor-
mation, Bill, or Plaint; The
one Moiety of which Forfe-
ture shall be to the use of the
King and Queens most Excel-
lent Majesties, the other
Moiety to the Informer or
Prosecutor. And to the intent
Their Majesties Duty of Ex-
cise may not be prejudiced for
such Beer, Ale, Cyder or
Hum as shall be spent on
Shipboard, Their Majesties
Commissioners, and Officers
of the Customs are hereby re-
quired and enjoined to charge
every Master of any Ship, or
Vessel in his Victualling Bill
with so much Beer, Ale, Cy-
der, or Hum, and no more as
such number of Men use to
spend in such Voyages, The
Excise whereof to be recove-
red according to the Laws and
Rules already Established.

And be it further Enacted by
the Authority aforesaid, That
the

How the
1 s. per
Tun Cu-
stom for
Exported
Beer, &c.
shall be
Levied.

the aforesaid rate of One Shilling the Tun for Beer, Ale, Cyder and Hum, to be Exported, as aforesaid, shall be Levied and Paid under such Rules and Penalties, and for such Time, and in such Manner, as by the Laws of Tunnage and Poundage are Ordained.

Provided
no part
of the Ex-
cise of Im-
ported
Mum to
be repaid
upon Ex-
portation.

Provided always, and be it further Enacted by the Authority aforesaid, That no Hum Imported from Foreign Parts, during the continuance of this Act, shall have any part of the Duty of Custom or Excise, which was paid at the Importation thereof, repaid upon Exportation; Any Law, Statute or Usage to the contrary in any wise notwithstanding.

Anno



Anno Primo

Gulielmi & Mariæ.

An Act for an Additional Duty
of Excise upon Beer, Ale and
other Liquors.

W^E Your Majesties most Preamble
Dutiful and Loyal
Subjects, the Commons As-
sembled in Parliament, taking
into Serious Consideration
the great and urgent Occasi-
ons which do press Your Ma-
jesties to an Extraordinary Ex-
pence of Treasure for the De-
fence of Your Kingdoms and
Dominions against Invasion,
and for Preserving to Your
said Subjects the Intercourse
of Trade, for which purpose
Your Majesties have found
Your selves obliged to Equip
and Set out to Sea a Royal
Navy,

Naby, and to make and maintain a War against the French King; and in most thankful Acknowledgement of Your Majesties tender Care of the Welfare of Your People, Have cheerfully and unanimously Given and Granted, and do hereby Give and Grant to Your Majesties, the severall Additional Rates and Duties of Excise herein after mentioned, and do most humbly beseech Your Majesties that it may be Enacted,

And be it Enacted by the King and Queens most Excellent Majesties, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament Assembled, and by Authority of the same, That from and after the Four and twentieth day of July, which shall be in the Year of our Lord, One thousand six hundred eighty and nine, there shall be throughout Your Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied,

These
Duties to
commence
from the
24th of
July,
1689.

Levyed, Collected and Paid unto Your Majesties and Your Successors, during the Space and Term of Three Years, from the Four and twentieth day of July aforesaid, and no longer, for Beer, Ale, Cyder and other Liquors herein after expressed, by way of Excise, over and above all other Duties, Charges and Impositions by any former Act, or Acts, Set and Imposed, and in Manner and Form following, That is to say,

To continue for three years.

For every Barrel of Beer or Ale above Six shillings the Barrel, exclusive of the Duty of Excise, Brewed by the Common Brewer, or any other person or persons who doth or shall Sell or Tap out Beer or Ale publicly or privately, to be paid by the Common Brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser Quantity, over and above the Duties already payable for the same, Nine pence.

The Rates upon Strong Beer.

For every Barrel of Beer or Ale of Six shillings the Barrel or under, brewed

Small Beer.

brewed by the Common Brewer, or any other Person or Persons, who doth or shall Sell or Tap out Beer or Ale publicly or privately, to be paid by the said common Brewer, or by such other Person or Persons respectively, as aforesaid, and so proportionably for a greater or lesser Quantity over and above the Duty already payable for the same, Three pence.

Vinegar
made of
English
Materials.

For every Barrel of Vinegar, or Vinegar-Beer, brewed or made of any *English* Materials by any common Brewer, or any other Person for Sale, to be paid by the Maker thereof, and so proportionably for a greater or lesser Quantity over and above the Duties of Excise already payable for the same, One Shilling Six Pence.

Vinegar
made of
Foreign
Materials.

For every Barrel of Vinegar, or Liquor prepared for Vinegar, made here for Sale, of any Foreign Materials, or any mixture with Foreign Materials, to be paid by the Maker thereof, and so proportionably for a greater or lesser Quantity, Four Shillings.

For every Barrel of Beer, Ale or Beer, Ale
or Malt
Imported. Mum, Imported from beyond the Seas, and so proportionably for a greater or lesser Quantity, to be paid by the Importers before Landing, over and above the Duties already payable for the same, Three Shillings.

For every Tun of Cyder or Per- Cyder im-
ported. ry Imported from beyond the Seas, and so proportionably for a greater or lesser Quantity, to be paid by the Importer before Landing, over and above the Duties already payable for the same, Four Pounds.

For every Gallon of Single Bran- Single
Brandy. dy, Spirits or *Aqua vitæ* Imported from beyond the Seas, to be paid by the Importer before Landing, over and above the Duties already payable for the same, Two Shillings.

For every Gallon of Brandy, Spi- Double
Brandy. rits or *Aqua vitæ*, above proof, commonly called Double Brandy, Imported from beyond the Seas, to be paid by the Importer before Landing, over and above the Duties already payable for the same, Four Shillings.

Cyder and
Perry.

For all Cyder and Perry made and sold by Retail, upon every Hogshead to be paid by the Retailer thereof, over and above the Duties already payable for the same, and so proportionably for a greater or lesser Measure, One Shilling Three Pence.

Merd.

For all Metheglin or Mead made for Sale, whether by Retail or otherwise, to be paid by the Maker, for every Gallon, Three Pence.

Distillers
of Low-
Wines re-
moving
them af-
ter ac-
count ta-
ken by
the Gager,
without
drawing
them off
a second
time shall
Forfeit 5 s.
a Gallon.

And be it further Enacted by the Authority aforesaid, That if any Distiller or Maker of any Low Wines, shall at any time after the Twentieth day of July, One thousand six hundred eight nine, after an Account hath been taken by the Gager of the quantity of his Low Wines, Sell, Dispose of, or Remove the same, or any part thereof, without Distilling or Drawing it off a second time, every such Distiller or Maker of Low Wines, for every Gallon so Sold, Disposed of, or Removed, shall forfeit the Sum of Five Shillings, to be Levied in manner

as any Penalties or Forfeitures are leviable by any Act relating to the Revenue of Excise.

And be it further Enacted by the Authority aforesaid, That the several Rates and Duties of Excise hereby Imposed on the Liquors aforesaid, shall be Raised, Levied, Collected, Recovered, and Paid unto Their Majesties and Their Successors, during the time before mentioned, and in the same Manner and Form, and by such Rules, Ways and Means, and under such Penalties and Forfeitures as are mentioned, expressed, and directed in and by one Act of Parliament made in the Twelfth Year of the Reign of the late King Charles the Second, Intituled, An Act for taking away the Court of Wards and Liveries and Tenures *in Capite*, and by Knights Service and Purveyance, and for settling a Revenue upon His Majesty in Lieu thereof; And also in and by one other Act of Parliament made in the Fifteenth Year of His said

These Additional Duties to be Levied by such Rules, and under such Penalties as are directed by
12 Car. 2.
& 15 Car. 2.

said Majesties Reign, Intituled, An Additional Act for the better Ordering and Collecting the Duties of Excise, and preventing the Abuses therein, or in either of them; Or by any other Law now in force, relating to the Revenue of Excise, not otherwise herein and hereby altered and provided against.

And for the Avoiding all Uncertainty, and all Differences and Disputes which of late have been between the Tagers and the Brewers, Victuallers, Retailers, and other Persons chargeable with the Duties of Excise touching Beer and Ale, and touching the Returns or Charges made or to be made of Beer or Ale by the Tagers or Officers appointed to take Account and ascertain the same: Be it Enacted and Declared by the Authority aforesaid, That every Four and thirty Gallons of Beer or Ale, whether Strong or Small, brewed or made in any Part of England, Wales, or Town of Berwick

The Content of a Barrel of Beer or Ale out of the Bills of Mortality.

Berwick upon Tweed, by any the
 Person or Persons aforesaid,
 other than within the Cities of
 London and Westminster, and
 within the Weekly Bills of
 Mortality, taken by the Ga-
 ger according to the Standard
 of the Ale Quart, Four where-
 of shall make the Gallon, re-
 maining in the Custody of the
 Chamberlain of Their Maje-
 sties Exchequer, shall be reck-
 ned, accounted and returned
 by the Gager or Gagers, or
 other Officers, aforesaid, for a
 Barrel of Beer or Ale; And
 that the Allowances appointed
 to be made and allowed to the
 Common Brewers, other than
 within the Cities of London
 and Westminster, and the Week-
 ly Bills of Mortality aforesaid,
 for Waste by Filling and
 Leakage of their Beer and Ale,
 out of the said Returns or
 Charges made by the said Ga-
 gers or other Officers aforesaid,
 shall be Two Barrels
 and an half upon every
 Three and twenty Barrels of
 Beer or Ale, whether Strong
 or Small, and no more; Any
 thing

The Al-
 lowances
 out of the
 Bills of
 Mortality.

The Con-
tent of
Barrels
within the
Bills of
Mortality.

Allowan-
ces as by
the for-
mer Acts.

thing in the above-mentioned Acts, or any other Act of Excise, or any Law or Usage to the contrary in any wise notwithstanding; And that every Barrel of Beer and Ale made and brewed within the said Cities of London and Westminster, and within the Weekly Bills of Mortality aforesaid, by any the Persons aforesaid, shall be reckoned, accounted and returned as the same are respectively to be reckoned, accounted and returned by the former Acts of Excise; And that the Common Brewers within the Cities of London and Westminster, and within the Weekly Bills of Mortality, shall have the like Allowances for Waste by Filling and Leakage, out of the said Tagers Returns, as by the said former Acts are directed.

And whereas by the Laws relating to Their Majesties Revenue of Excise, It is Enacted That Tagers have Power to Tage all Coppers, Fats and Vessels in any Brewhouse, and all other Places whatsoever,

ber belonging to, or used by
 any Brewer, Inn-keeper, Victu-
 aller, or other Retailer of Beer
 or Ale, and to take an Account
 of Beer, Ale and Worts from
 time to time Brewed or Made,
 and thereof to make Return
 and Report in Writing to the
 Commissioners and Subcom-
 missioners of Excise, and such
 Returns to be a Charge up-
 on such Brewers; Now for the
 preventing of Frauds and Di-
 sputes which may happen or
 arise by the Gagers making
 their Returns aforesaid, Be
 it Enacted by the Authority
 aforesaid, That where it shall
 appear to the Gager or Ga-
 gers that any Worts are mis-
 sing, or not let fairly down in-
 to the Tun, and such Gager
 cannot find the same; In such
 Case it shall be lawful for such
 Gager to Charge such Brewer,
 Victualler, or other Retailer,
 with so much Beer or Ale as
 such Worts so missing would
 reasonably make.

Worts
 missing or
 not fairly
 let down,
 Gager
 may
 charge so
 much Beer
 or Ale as
 such
 Worts
 would
 have
 made.

And for the avoiding as
 much as may be all Disputes,
 Be it Enacted, That it shall

h and

Gager
may
Gage
warm
Worts and
make his
Charges
from such
Gages,
allowing
one tenth
part for
Wash and
Waste.

and may be lawful for all Gagers to take their Gages, and make their Returns and Charges upon warm Worts in the Backs, Coolers, or other Vessels, and in such Case shall make Allowance to the Brewer, Inn-keeper, Victualler, or other Retailer, of one Tenth part thereof for Wash and Waste for all Worts so Returned and Charged; which Worts, nor any part of the same, are to be in any sort afterwards charged with the Payment of any Duty of Excise when Brewed or Made into Beer or Ale.

Retailers
not to be
impleaded
for selling
at higher
Prices
than here-
before ap-
pointed.

Provided always, and be it Enacted by the Authority aforesaid, That no Inn-keeper, Victualler, or other Retailer of Beer or Ale, shall at any time hereafter during the continuance of this Act, or of the Additional Duties hereby Imposed, be Sued, Impleaded or Molested by Indictment, Information, or Popular Action, or otherwise, for selling or uttering any Beer or Ale at any other or higher Prices than the Prices

Prices heretofore limited and appointed; Any thing in this Act, or any other Law or Statute to the contrary notwithstanding.

And forasmuch as it is found by Experience, that the Payment of Their Majesties Duties on Strong Waters, Aqua Vitæ, and Spirits, is much avoided and defrauded by the Distillers or Makers of the Commodities aforesaid, by reason that the Tagers and Officers appointed to Tase and Charge those Liquors, are not duly admitted and permitted to enter and come into the Houses, Distilling-houses or Store-houses, and other Places belonging to, or used by such Distillers or Makers of such Strong Waters, Aqua Vitæ and Spirits, and the Penalties imposed by the former Acts, are often avoided for such Default or Refusal, because Proof cannot be made by the Informers or Officers of any Sale made of any their Commodities before the Duty thereof is paid, Be it Enacted by the

The Penalties upon Distillers, &c. for not suffering the Gagers to Enter their Houses, &c.

Authority aforesaid, That from henceforth in case any Distiller or Baker of the Commodities aforesaid, shall upon due Request or Demand made by the Gager or Officer in the Day-time, or in the Night-time, in the presence of a Constable, refuse to permit such Gagers to enter and come into his or their House, Distilling-house, Store-house, or other Places belonging to, or used by such Distillers or Bakers of Strong Waters, Aqua Vita or Spirits, the Party and Parties so Offending, shall forfeit and incur the Forfeitures and Penalties by the said former Acts imposed and inflicted, to be recovered in manner as therein and thereby is Directed; and the Informer or Prosecutor shall not be obliged to prove that such Offenders sold, carried, or delivered out part of his Commodities aforesaid, before he had Paid or Cleared the Duties due for the same; Any thing in the said former Act, or any other Act or Statute to the contrary notwithstanding.

And

And whereas in and by the said Act made in the Fifteenth Year of the Reign of the late King Charles the Second, It is amongst other things therein Provided, or Enacted in the words or to the effect following, (viz.) That no Common Brewer or Brewers shall be Sued or Prosecuted for any Penalty or Forfeiture by him or them incurred, for or by reason of any Misentry or Short Entry, if he or they shall within One Week after the delivery of the Copy of the Gagers Return made on him, Certifie his or their Entry made for the Week for which such Copy of the Return is delivered, according to such Return for each respective Charge or Brewing, or otherwise discharging himself, Be it Enacted by the Authority aforesaid, That no Brewer or Brewers shall from henceforth have or claim any Benefit by the said Proviso, on any Information to be brought against him or them for Non Entry, Wilful False Entry, or Non Payment, if it shall ap-

Brewers
not shew-
ing to the
Gagers all
the Beer,
Ale or
Worts of
every
Guile,

shall claim
no Benefit
by a cer-
tain Pro-
viso in
15 Car. 2.
Page 84.

But shall
incur all
the Pena-
ties impo-
sed by the
former
Acts.

pear, by the Evidence given,
that such Brewer so Sued for
Non Entry, or short or false
Entry, or Non Payment, did
not (bona fide) shew to the Ga-
ger or Gagers appointed to
take Account of the Beer or
Ale by them Brewed, all the
Beer, Ale and Worts of each
respective Guile for such time
for which such Copy of the Re-
turn was made or given; Or
if any apparent Fraud was
acted or made to Defraud Their
Majesties of Their Duty for
any part of the Drink Brewed
in the time for which such Co-
py of the Return is made or
given by the Gager, in such
Case, such Brewer shall incur
all the Penalties and Forfei-
tures by the former Acts pro-
vided or inflicted; The said
Proviso or any thing in any
Acts or Statute relating to the
Excise, in any wise notwithstand-
ing.

And for Avoiding some
Doubts that have arisen, It is
hereby Declared and Enacted
by the Authority aforesaid,
That every Common Brewer,
Inn-

Inn-keeper, Victualler, or Retailer of Beer or Ale, who contrary to the said Act made in the said fifteenth Year of the Reign of the late King Charles the Second, shall make use of any private or concealed Storehouse, Cellar or Place, for the laying of any Beer or Ale, or Worts in Cask, shall forfeit the Sum of Fifty Pounds for every such Offence; And every such Brewer, Inn-keeper, Victualler or Retailer, who contrary to the said Act made, as aforesaid, shall mix, conceal or convey away any Worts, shall forfeit Twenty Shillings for every Barrel of Worts by him or them so mingled, concealed, or conveyed away contrary to the said Act; And the Commissioners of Excise, and Justices of the Peace, and all others Authorized to Hear and Determine Forfeitures and Offences against the Laws relating to the Excise respectively, on Complaints or Informations brought for these Offences, or either of them, and duly

The Penalties for using a Private Storehouse, &c.

The Penalties for mixing, concealing, or conveying away Worts.

Proved before them, are hereby Authorized to give Judgment or Sentence for the respective Forfeitures accordingly, any Omission, or not repeating of the said Offences, or either of them, in and by the said Act notwithstanding.

Notes of
the last
Gages to
be left
with
Brewers,
&c.

The Pe-
nalty for
not lea-
ving
them.

And to the end Common Brewers and other Persons paying the Duty of Excise, may not be overcharged, It is hereby Declared and Enacted, That true Notes in Writing, of the last Gages made or taken by the said Gagers, shall be left by them with all Brewers, Makers or Retailers of Beer, Ale, or other Exciseable Liquors respectively, or some of their Servants, at the Times of their taking their said Gages, containing the Quantity and Quality of the Liquors so Gaged, upon Penalty of Forty Shillings for every Offence or Neglect of the said Gager or Gagers.

And it is hereby Enacted, That the Commissioners of Excise or Appeals, or Justices

ces of Peace within whose Jurisdiction respectively any such Brewer, Baker or Retailer shall inhabit or dwell, upon Complaint to them made by or on the behalf of such Brewers, Bakers or Retailers, of any Over-charge Returned upon them by any of the said Jagers, shall, and are Required to hear and Determine all such Complaints, and Examine the Witnesses upon Oath, which shall be produced as well on the behalf of the Party making such Complaint, as on the behalf of all and every other Party and Parties (which Oath they have hereby power to Administer) and thereupon, or by other due Proof, to Discharge or Acquit such Brewer, Baker or Retailer of so much of his and their respective Charges, as shall be so made out before them; Any thing in this, or in any former Law or Statute to the contrary notwithstanding.

Com-
plaints of
over-
charges,
by whom
to be
heard and
determi-
ned.

And whereas there is but one Market-Town in the
 H 5 Country

Where
Offices,
shall be
kept for
making
Entries,
&c. in
Anglesey.

EXCISE,

Country of Anglesey, by reason of which the Inhabitants of some Parts of the said County are put to extraordinary Trouble and Expence to make their Entries and Payments, being four and twenty Miles distant from the said Market-Town, Be it Enacted by the Authority aforesaid, That for the Ease of the said Inhabitants living remote from the said Market-Town there shall be Offices kept for the making Entries and Payments in the several Towns of Holyhead, Newborough and Llanerchmeth, as well as in the Town of Beaumaris where only the said Office has been accustomed to be kept.

And whereas several Collectors, Surveyors, Gagers, and other Persons employed about Collecting, Surveying or Gaging the Duty of Excise have been forced to pay several Sums of Money to the Commissioners of Excise, or their Registers or Clerks under pretence that the same is for Writing, Signing and Sealing

Sealing Instructions, or Orders for every such Officer to Execute his Place, which must cause such Officer to reimburse himself upon the People, by one means or other; for prevention whereof, Be it Enacted, That no Commissioner or other Person employed about the Duty of Excise shall Demand, Take, or Receive any Sum of Money, or other Reward whatsoever from any Person, other than Their Majesties, upon Pain of forfeiting his or their Office, upon proof thereof by Two or more Credible Witnesses, before any Two of Their Majesties Justices of the Peace, so as every such Person so offending is hereby made incapable of Executing any Office in Their Majesties Revenue of Excise for the future.

Commissioners and others employed about the Excise shall take no money or reward but from Their Majesties.

The Penalty.

Provided also, That no Information shall be brought, laid or prosecuted against any Common Brewer or Brewers, or Alehouse-keeper, for any False or Dis-entry, or Offence made

Informations against Brewers &c.

not to be
prosecu-
red, unless
they be
entred
within 3
months
after the
offence
commi-
ted.

Notice
thereof to
be given
within a
week.

or committed from and after
the Four and twentieth day of
July, One thousand six hundred
eighty and nine, unless the
same Information or Informa-
tions be Laid and Entred be-
fore such Persons appointed
to Determine the same, within
Three months next after every
such Offence committed; And
that Notice thereof be given to
such Person or Persons (a-
gainst whom such Informati-
on shall be Laid) in Writing,
or left at their Dwelling Hou-
ses, within One Week after
the Laying and Entering such
Information, to the end a time-
ly Provision may be had and
made in defending the same;
Any thing in this Act, or other
Law to the contrary notwith-
standing.

No Molof-
ses, Course
Sugar, Ho-
ney, &c.
to be used
in Brew-
ing, &c.

And be it further Enacted by
the Authority aforesaid, That
from and after the First of Sep-
tember, One thousand six hun-
dred eighty nine, no Common
Brewer, or Retailer of Beer
or Ale, shall use in the Brewing
or Working of any Beer or Ale,
any Molasses, Course Sugar,
honey

honey, or Composition or Extract of Sugar, upon the Penalty of the Forfeiture for every such Offence, of all such Liquors wherein any Molasses or Course Sugar, Honey, or such Composition or Extract shall be put, and also of the Sum of One hundred Pounds, one Moiety of all the said Forfeitures to be to Their Majesties, the other Moiety to the Informer, to be recovered by Action of Debt, Bill, Plaint or Information in any of Their Majesties Courts of Record, wherein no Essoign, Wager of Law, or any more than one Imparlance shall be allowed, so as such Suit be Commenced within Six Months after such Forfeiture incurred.

The Penalty.

How to be recovered.

And be it further Enacted, That when Mault or Barley of English Growth Winchester Measure, shall be at Four and twenty Shillings by the Quarter, or under; Rye of English Growth, at Two and thirty Shillings by the Quarter, or under; and Wheat of English Growth, at Eight and Forty Shillings

Merchants and others Exporting Corn from Berwick, to have the same advantages, as if the Corn had been put

on Ship-
board
from any
other
Port.

Shillings by the Quarter, or under, in the Town or Port of Berwick upon Tweed, every Merchant or other Person, who shall put on Ship-board in English Shipping, the Master and Two thirds of his Mariners at least being Their Majesties Subjects, any sorts of the Corn aforesaid, from the said Port or Town of Berwick, with intent to Export the said Corn to Parts beyond the Seas, and shall pursue all and every the Methods and Things prescribed and appointed in that behalf, in and by an Act made in this present Session of Parliament, Intituled, An Act for Encouraging the Exportation of Corn, shall have the benefit and advantage of the said Act, and of every thing therein contained, as fully to all Intents and Purposes, as if the said Corn had been put on Shipboard from any Port or Ports of this Kingdom, or Dominion of Wales.

Provided always, and be it Enacted, That if any Merchant or other Person whatsoever

ever shall put on Shipboard a-
ny Corn, of the Growth of
Scotland, out of the said Port of
Berwick upon Tweed, That all
such Corn shall be Forfeited
(That is to say) One third
part to Their Majesties, One
other third part to the Infor-
mer, and the other third part to
the Poor of the said Town of
Berwick.

Corn of
the growth
of Scot-
land not
to be
shipt at
Berwick.

Anno



Anno Secundo
Gulielmi & Mariæ.

An Act for Granting to Their
Majesties several Additional
Duties of Excise upon Beer,
Ale, and other Liquors, for
Four Years, from the time
that an Act for Doubling the
Duty of Excise upon Beer,
Ale and other Liquors, du-
ring the space of One Year
doth Expire.

*[That is, so much of it as relates to
the said Additional Duties.]*

Preamble. Most Gracious Sovereigns,
WE Your Majesties most
Dutiful and Loyal
Subjects, the Commons As-
sembled in Parliament, ta-
king into serious Considera-
tion the great and urgent Oc-
cassions

casions which do press Your Majesties to an extraordinary Expence of Treasure, for the Defence of Your Kingdoms and Dominions against Invasion, and for Preserving to Your said Subjects the Inter-
course of Trade; for which purpose Your Majesties have found Your selves obliged to Equip and Set out to Sea a Royal Navy, and to maintain a War against the French King; And in most thankful Acknowledgment of Your Majesties tender Care of the Welfare of Your People, and for the augmenting the Naval Strength of this Your Kingdom, by building some new Ships of War; have chearfully and unanimously Given and Granted, and do hereby Give and Grant to Your Majesties the several Additional Rates and Duties of Excise herein after mentioned; And do most humbly beseech Your Majesties that it may be Enacted.

And be it Enacted by the King and Queens most Excellent

These Additional Duties to continue four years from the 17th of November, 1691.

cellent Majesties, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament Assembled, and by Authority of the same, That from and after the Seventeenth day of November, in the Year of our Lord, One thousand six hundred and ninety one, there shall be throughout Your Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected and Paid unto Your Majesties and Your Successors, during the Space and Term of Four Years, and no longer, for Beer, Ale, Cyder, and other Liquors herein after expressed, by way of Excise, over and above all other Duties, Charges and Impositions by any former Act or Acts (then unexpired) Set and Imposed, and in manner and form following; (That is to say)

The Rates upon Strong Beer.

For every Barrel of Beer or Ale above Six Shillings the Barrel, exclusive of the Duty of Excise, brewed

ed by the Common Brewer, or any other Person or Persons, who doth or shall Sell or Tap out Beer or Ale publickly or privately, to be paid by the common Brewer, or by such other Person or Persons respectively, and so proportionably for a greater or lesser Quantity, over and above the Duties payable for the same, One Shilling Six Pence.

For every Barrel of Beer or Ale ^{Small Beer.} of Six Shillings the Barrel or under, brewed by the common Brewer, or any other Persons or Persons who doth or shall Sell or Tap out Beer or Ale publickly or privately, to be paid by the said common Brewer, or by such other Person or Persons respectively, as aforesaid, and so proportionably for a greater or lesser Quantity, over and above the Duties payable for the same, Six Pence.

For every Barrel of Vinegar, or ^{Vinegar made of English Materials.} Vinegar-Beer, brewed or made of any *English* Materials by any common Brewer, or any other Person for Sale, to be paid by the Maker thereof, and so proportionably for a greater or lesser Quantity, over and above the Duties of Excise payable for the same, Three Shillings.

For

Vinegar
made of
Foreign
Materials.

For every Barrel of Vinegar, or Liquor prepared for Vinegar, made here for Sale, that hath run through Rape, or made with, or passing through any Foreign Materials, or any mixture with Foreign Materials, to be paid by the Maker thereof, and so proportionably for a greater or lesser Quantity, Eight Shillings.

Beer, Ale
or Mum
Imported.

For every Barrel of Beer, Ale or Mum, Imported from beyond the Seas, or from the Islands of *Guernsey* or *Fersey*, and so proportionably for a greater or lesser Quantity, to be paid by the Importers before Landing, over and above the Duties payable for the same, Six Shillings.

Cyder im-
ported.

For every Tun of Cyder or Perry Imported from beyond the Seas, and so proportionably for a greater or lesser Quantity, to be paid by the Importer before Landing, over and above the Duties payable for the same, Eight Pounds.

Single
Brandy.

For every Gallon of Single Brandy, Spirits or *Aqua vitæ* Imported from beyond the Seas, to be paid by the Importer before Landing, over and above the Duties payable for the same, Four Shillings.

For

For every Gallon of Brandy, Spirits or *Aqua vitæ*, above proof, commonly called Double Brandy, Imported from beyond the Seas, to be paid by the Importer before Landing, over and above the Duties payable for the same, Eight Shillings.

For all Cyder and Perry made and sold by Retail, upon every Hoghead to be paid by the Retailer thereof, over and above the Duties already payable for the same, and so proportionably for a greater or lesser Measure, Two Shilling Six Pence.

For all Metheglin or Mead made for Sale, whether by Retail or otherwise, to be paid by the Maker, for every Gallon, Six Pence.

And be it further Enacted by the Authority aforesaid, that the several Rates and Duties of Excise hereby Imposed on the Liquors aforesaid, shall be Raised, Levied, Collected, Recovered and Paid unto Their Majesties and Their Successors, during the time before mentioned, and in the same Manner and Form, and by

Double
Brandy.

Cyder and
Perry.

How these
Duties
shall be
Levied
and Re-
covered.

by such Rules, Ways and Means, and under such Penalties and Forfeitures, as are mentioned, expressed and directed in and by one Act of Parliament made in the First year of Their present Majesties Reign, Intituled, An Act for an Additional Duty of Excise upon Beer, Ale and other Liquors, or by any other Law now in force relating to the Revenue of Excise.

Provided that nothing in this Act contained shall be construed to continue the Duties of Excise Granted by an Act made in the First year of Their Majesties Reign, Intituled, An Act for an Additional Duty of Excise upon Beer, Ale and other Liquors, or any other Duties of Excise upon Beer, Ale, or other Liquors, for any longer time than the same are respectively Granted by the said Act, or any other Act or Acts for that purpose.

The Additional Duties Granted by this Act for Four years Ending Nov. the 17th 1695. were continued from that time until the 17th of May, 1697. by a Clause in an Act made in the Third and Fourth of W & M. Intituled, *An Act for Raising Money by a Poll, Payable Quarterly for One Year, for the Carrying on a Vigorous War against France*, which Clause is as followeth.

AND whereas by an Act made in the Second Year of Their Majesties Reign, Intituled, *An Act for Granting unto Their Majesties several Additional Duties upon Beer, Ale and other Liquors for Four Years, from the time that an Act for Doubling the Duty of Excise upon Beer, Ale and other Liquors, during the space for One Year doth Expire; It was there- by, amongst other things En- acted, That the several Duties and Impositions thereby grant- ed, should be Raised, Levied, Collected and Paid unto Their Majesties and Their Succes- sors, during the space and term of Four Years, to Commence from the Expiration of the a- bove-*

above-mentioned Act for Doubling the Duty of Excise, over and above all other Duties, Charges and Impositions, by any former Act or Acts then Annulled, Set and Imposed, towards the making good the Sums of Money intended to be given to Their Majesties by the said Act, for the Ends and Purposes therein mentioned; The Commons in Parliament assembled, have thought it expedient to continue the said Additional Duties of Excise. Be it therefore Enacted by the Authority aforesaid, That the Additional Duties of Excise granted by the said Act above mentioned, shall be continued to be Raised, Levied, Collected and Paid unto Their Majesties and Their Successors, until the Seventeenth day of May, One thousand six hundred ninety seven, in such Manner and Form, and by such Rules, Ways and Means, and under such Penalties and Forfeitures, and to be applied to such Uses, Intents and Purposes, as are mentioned, expressed and directed in and by the said Act.



Anno Quarto

Gulielmi & Mariæ.

An Act for Granting to Their Majesties Certain Rates and Duties of Excise upon Beer, Ale and other Liquors, for Securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall Voluntarily Advance the Sum of Ten hundred thousand Pounds towards Carrying on the War against *France*.

[That is so much of it as relates to the said Duties of Excise.]

WE Your most Loyal and Dutiful Subjects, the Commons in Parliament assembled, being sensible of the Great and Necessary Expences in which Your Majesties are
I Engaged

Preamble.

Engaged for Carrying on the present War against the French King; and being desirous to Supply the same in such manner as may be least grievous to Your Majesties Subjects: Therefore for the Incouragement of such Persons as shall Voluntarily Contribute to the Advancing and Paying in to Your Majesties Exchequer, towards Carrying on the said War, any Sum or Sums of Money, not exceeding the Sum of Ten hundred thousand Pounds, upon the respective Terms and Recompences hereafter mentioned: We Your Majesties said Dutiful Subjects the Commons in Parliament Assembled, have Given and Granted, and do hereby Give and Grant unto Your Majesties the several Additional Rates and Duties of Excise herein after mentioned, for and during the Term hereafter expressed, and do Beseech Your Majesties that it may be Enacted.

And be it Enacted by the King and Queens most excellent

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Their Majesties, by and with
 the Advice and Consent of the
 Lords Spiritual and Tempo-
 ral, and Commons in Parlia-
 ment Assembled, and by the
 Authority of the same, That
 from and after the Five and
 twentieth Day of January, One
 thousand six hundred ninety
 and two, there shall be through-
 out the Kingdom of England,
 Dominion of Wales, and Town
 of Berwick upon Tweed, Rai-
 sed, Levied, Collected and Paid
 unto Their Majesties, Their
 Heirs and Successors, during
 the Space and Term of Ninety
 and nine Years, from the said
 five and twentieth Day of Ja-
 nuary, One thousand six hun-
 dred ninety and two, and no
 longer, for Beer, Ale, Cyder,
 and other Liquors herein after
 expressed, by way of Excise, o-
 ver and above all other Du-
 ties, Charges and Impositi-
 ons by any former or other Act
 or Acts Set and Imposed, or to
 be Set and Imposed, in Man-
 ner and Form following; (that
 is to say)

This Act
 to conti-
 nue 99
 Years,
 from the
 25th day
 of Janua-
 ry, 1692.

The Rates
upon
Strong
Beer.

For every Barrel of Beer or Ale above Six Shillings the Barrel, exclusive of the Duty of Excise, brewed by the Common Brewer, or any other Person or Persons, who doth or shall Sell or Tap out Beer or Ale publickly or privately, to be paid by the common Brewer, or by such other Person or Persons respectively, and so proportionably for a greater or lesser Quantity, over and above all other Duties payable for the same, Nine Pence.

Small
Beer.

For every Barrel of Beer or Ale of Six Shillings the Barrel or under, brewed by the common Brewer, or any other Person or Persons who shall Sell or Tap out Beer or Ale publickly or privately, to be paid by the said common Brewer, or by such other Person or Persons respectively, as aforesaid, and so proportionably for a greater or lesser Quantity, over and above all other Duties payable for the same, Three Pence.

Vinegar
made of
English
Materials.

For every Barrel of Vinegar-Beer, brewed or made of any *English* Materials by any common Brewer, or any other Person for Sale, to be

be paid by the Maker thereof, and so proportionably for a greater or lesser Quantity, over and above all other Duties of Excise payable for the same, One Shilling and Six Pence.

For every Barrel of Vinegar, or Liquor prepared for Vinegar, made here for Sale, that hath run through Foreign Rape, or made with, or passing through any Foreign Materials, or any mixture with Foreign Materials, to be paid by the Maker thereof, and so proportionably for a greater or lesser Quantity, Four Shillings.

Vinegar
made off
Foreign
Materials.

For every Barrel of Beer, Ale or Mum, Imported from beyond the Seas, and so proportionably for a greater or lesser Quantity, to be paid by the Importer before Landing, over and above the Duties payable for the same, Three Shillings.

Beer, Ale
or Mum
Imported.

For every Tun of Cyder or Perry Imported from beyond the Seas, and so proportionably for a greater or lesser Quantity, to be paid by the Importer before Landing, over and above all other Duties payable for the same, Four Pounds.

Cyder
Imported.

EXCISE,

For every Gallon of Single Brandy, Spirits or *Aqua vitæ*, Imported from beyond the Seas, to be paid by the Importer before Landing, over and above all other Duties payable for the same, Six Pence.

Double
Brandy.

For every Gallon of Brandy, Spirits or *Aqua vitæ*, above proof, commonly called Double Brandy, Imported from beyond the Seas, to be paid by the Importer before Landing, over and above all other Duties payable for the same, One Shilling.

Cyder and
Perry.

For all Cyder and Perry made and sold by Retail, upon every Hogshead to be paid by the Retailer thereof, over and above all other Duties payable for the same, and so proportionably for a greater or lesser Measure, One Shilling and Three Pence.

Mead.

For all Metheglin or Mead made for Sale, either by Retail or otherwise, to be paid by the Maker, for every Gallon, Three Pence.

And be it Enacted by the Authority aforesaid, That the several

several Rates, Duties and Impositions upon Beer, Ale, Cyder, and other Liquors aforesaid, be Levied, Collected and Paid unto Their Majesties, Their Heirs and Successors, during the said Space and Term of Ninety and nine Years, in the same Manner and Form, and by such Rules, Ways and Means, and under such Penalties and Forfeitures, as are mentioned in the Act made in the Twelfth Year of the Reign of King Charles the Second, Intituled, An Act for Taking away the Court of Wards and Liveries, and Tenures in Capite and by Knights Service, and Purveyance, and for Settling a Revenue upon His Majesty in Lieu thereof; And also in and by another Act made in the Twelfth Year of the Reign of the said late King Charles the Second, Intituled, A Grant of certain Impositions upon Beer, Ale, and other Liquors, for the increase of His Majesties Revenue during His Life; And also in and by another Act made in the Fifteenth Year of the Reign of the said late King

How these Duties shall be Levied and Recovered:

Charles the Second, Intituled,
An Addition Act for the better Or-
dering and Collecting the Duty of
Excise, and Preventing the Abuses
therein, Or by any other Law
in Force relating to the said
Revenue of Excise; And that
the aforesaid Acts, and every
Article, Rule and Clause there-
in mentioned, as for and con-
cerning only the Rates, Du-
ties and Impositions by this
Act Granted, shall be of full
Force and Effect, to all In-
tents and Purposes, during
the said Term of Ninety and
nine Years, in like manner as
if the same were at large and
particularly recited and set down
in the Body of this Act; And
that the said Rates and Duties
of Excise by this Act Granted,
shall from time to time, be with-
in the Receipt and Government
of the Chief Commissioners and
Governours of the Receipt of
the Excise for the time being.



Anno Quinto & Sexto
 Gulielmi & Mariæ.

An Act for Granting to Their Majesties certain Rates and Duties upon Salt, and upon Beer, Ale and other Liquors, for Securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall Voluntarily Advance the Sum of Ten hundred thousand Pounds towards Carrying on the War against *France*.

[That is, so much of it as relates to the said Duties upon Beer, Ale and other Liquors.]

Whereas by an Act of Parliament made in the Second Year of Their Majesties Reign, Intituled, An Act for Granting to Their Majesties se-

J 5

veral

veral Additional Duties upon Beer Ale and other Liquors for Four Years, from the time that an Act for Doubling the Duty of Excise upon Beer, Ale, and other Liquors, during the space of One year doth Expire, **It was Enacted** from and after the Seventeenth day of November, in the year of our Lord, One thousand six hundred ninety one, there should be throughout Their Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected and Paid unto Their Majesties and Their Successors, during the Space and Term of Four years and no longer, for Beer, Ale, Cyder and other Liquors therein mentioned, by way of Excise, over and above all other Duties, Charges and Impositions by any former Act or Acts which should be then unexpired, set and imposed in such manner as therein is mentioned: **Be it further Enacted**, That for the further Encouragement of such Persons who shall Voluntarily Contribute,

as

as aforesaid, towards the raising and paying into Their Majesties Exchequer, any Sum or Sums, not exceeding in the whole, the Sum of Ten hundred thousand pounds, upon the several Terms and Recompences herein after mentioned, That from and after the **Se-** The Duties of Excise Granted by this Act to continue 16 years, from the 17th of May, 1697, **venteenth Day of May, which shall be in the year of our Lord, One thousand six hundred ninety seven,** there shall be throughout their Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected and Paid unto Their Majesties, Their Heirs and Successors, during the space and term of Sixteen years and no longer, for Beer, Ale, Cyder, and other Liquors herein after expressed, by way of Excise, over and above all Duties, Charges and Impositions, by any former Act or Acts then unexpired, set and imposed, one moiety or half part of the several Rates and Duties of Excise granted by the said last mentioned Act, in manner and

form following : (that is to say)

The Rates
upon
Strong
Beer.

For every Barrel of Beer or Ale above Six Shillings the Barrel, exclusive of the Duty of Excise, Brewed by the common Brewer, or any other Person or Persons who doth or shall Sell, or Tap out Beer or Ale publicly or privately, to be paid by the common Brewer, or by such other Person or Persons respectively, and so proportionably for a greater or lesser quantity, over and above the Duties payable for the same, Nine pence.

Small
Beer.

For every Barrel of Beer or Ale of Six shillings the Barrel or under, brewed by the common Brewer, or any other Person or Persons who shall Sell or Tap out Beer or Ale publicly or privately, to be paid by the common Brewer, or by such other Person or Persons respectively, as aforesaid, and so proportionably for a greater or lesser quantity, over and above the Duties payable for the same, Three pence.

Vinegar
made of
English
Materials.

For every Barrel of Vinegar, or Vinegar-Beer, brewed or made of any

any *English* Materials by any common Brewer, or any other Person for Sale, to be paid by the Maker thereof, and so proportionably for a greater or lesser quantity, over and above the Duties of Excise payable for the same, One shilling six pence.

For every Barrel of Vinegar, or Liquor prepared for Vinegar, made herefor Sale, that hath run through Rape, or made with, or passing through any Foreign Materials, or any mixture with Foreign Materials, to be paid by the Maker thereof, and so proportionably for a greater or lesser quantity, Four shillings.

For every Barrel of Beer, Ale or Mum, imported from beyond the Seas, or from the Islands of *Guernsey* or *Jersey*, and so proportionably for a greater or lesser quantity, to be paid by the Importers before landing, over and above the Duties payable for the same, Three shillings.

For every Tun of Cyder or Perry imported from beyond the Seas, and so proportionably for a greater or lesser quantity, to be paid by the Importer before Landing, over and above

above the Duties payable for the same, Four Pounds.

Single
Brandy.

For every Gallon of Single Brandy, Spirits or *Aqua vitæ*, imported from beyond the Seas, to be paid by the Importer before Landing, over and above the Duties payable for the same, Two Shillings.

Double
Brandy.

Foy every Gallon of Brandy, Spirits or *Aqua vitæ*, above proof, commonly called Double Brandy, imported from beyond the Seas, to be paid by the Importer before Landing, over and above the Duties payable for the same, Four Shillings.

Cyder and
Perry.

For all Cyder and Perry made and sold by Retail upon every Hoghead to be paid by the Retailer thereof, over and above the Duties already payable for the same, and so proportionably for a greater or lesser Measure, One Shilling three Pence.

Mead.

For all Metheglin or Mead made for Sale, whether by Retail or otherwise, to be paid by the Maker, for every Gallon, Three Pence.

And

And be it Enacted by the Authority aforesaid, That the said several Rates, Duties and Impositions upon Beer, Ale, Cyder and other Liquors aforesaid be Levied, Collected and Paid unto Their Majesties Their Heires and Successors, during the said Space and Term of Sixteen years, in the same Manner and Form, and by such Rules, Ways and Means, and under such Penalties and Forfeitures as are mentioned in the Act made in the Twelfth year of the Reign of King Charles the Second, Intituled, An Act for Taking away the Court of Wards and Liveries, and Tentures *in Capite*, and by Knights Service and Purveyance, and for settling a Revenue upon His Majesty in Lieu thereof: And also in and by another Act made in the Twelfth year of the Reign of the said late King Charles the Second, Intituled, A Grant of certain Impositions upon Beer, Ale, and other Liquors, for the increase of His Majesties Revenue during His Life; And also in and by another Act made in the Fifteenth year

How these
Duties
shall be
Levied
and Re-
covered.

year of the Reign of the said late King Charles the Second, Intituled, An Additional Act for the better Ordering and Collecting the Duties of Excise, and preventing the Abuses therein, or by any other Law in force relating to the said Revenue of Excise; And that the aforesaid Acts, and every Article, Rule and Clause therein mentioned, as for and concerning only the Rates, Duties and Impositions upon Beer, Ale and other Liquors by this Act Granted, shall be of full force and effect to all intents and purposes, during the said term of Sixteen years, in like manner, as if the same were at large, and particularly recited and set down in the Body of this Act; And that the said Rates and Duties of Excise, and the other Duties upon Salt, by this Act granted, shall from time to time be within the Receipt and Government of the Chief Commissioners and Governours of the Receipt of the Excise for the time being.



Anno Quinto & Sexto
Gulielmi & Mariæ.

An Act for Granting to Their Majesties several Rates and Duties upon Tunnage of Ships and Vessels, and upon Beer, Ale and other Liquors, for Securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall Voluntarily Advance the Sum of Fifteen hundred thousand Pounds towards carrying on the War against France.

[That is so much of it as relates to Duties upon Beer, Ale and other Liquors]

Whereas by an Act of Parliament made in the second Year of Their Majesties

sties Reign, Intituled, An Act
 for Granting to Their Majesties se-
 veral Additional Duties upon Beer,
 Ale and other Liquors for Four
 Years, from the time that an Act
 for doubling the Duty of Excise up-
 on Beer, Ale, and other Liquors,
 during the space of One Year doth
 Expire; It was Enacted, That
 from and after the Seventeenth
 Day of November, in the year
 of our Lord, One thousand six-
 hundred ninety and one, there
 should be throughout Their
 Majesties Kingdom of England
 Dominion of Wales and Town
 of Berwick upon Tweed, Raised,
 Levied, Collected and Paid
 unto Their Majesties, Their
 Heirs and Successors, du-
 ring the Space and Term of
 Four years, and no longer,
 for Beer, Ale, Cyder and o-
 ther Liquors therein mention-
 ed, by way of Excise, over and
 above all other Duties, Char-
 ges and Impositions by any
 former Act or Acts which should
 be then Unexpired, Set and
 Imposed, in such manner as
 therein is mentioned; which
 Rates and Duties aforesaid

by Act of Parliament, made in the Third and Fourth years of Their now Majesties Reign are continued, until the Seventeenth Day of May, One thousand six hundred and ninety seven: Be it further Enacted, that for the further Encouragement of such Persons who shall Voluntarily Contribute towards the Raising and Paying into Their Majesties Exchequer, any Sum or Sums, not exceeding in the whole the Sum of Fifteen hundred thousand Pounds upon the several Terms and Recompences herein after mentioned, That from and after the Seventeenth Day of May, which shall be in the year of our Lord, One thousand six hundred ninety and seven, there shall be throughout Their Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected and Paid unto Their Majesties, Their Heirs and Successors, for Beer, Ale, Cyder and other Liquors herein after Expressed, by way of Excise,
over

One half
of these
Duties
Continu-
ed for the
Payment
of certain
Annuities
for one,
two or
three
Lives.

over and above all Duties, Charges and Impositions by any former Act or Acts then Annulled, Set and Imposed, one moiety or half Part of the several Rates and Duties of Excise Granted by the said last mentioned Act, in Manner and Form following (that is to say).

The Rates
upon
strong
Beer.

For every Barrel of Beer or Ale above Six Shillings the Barrel exclusive of the Duty of Excise, brewed by the Common Brewer, or any other Person or Persons who doth or shall Sell or Tap out Beer or Ale Publickly, or Privately, to be Paid by the Common Brewer, or by such other Person or Persons respectively, and so proportionably for a greater or lesser Quantity, over and above the Duties payable for the same, Nine Pence.

Small
Beer.

For every Barrel of Beer or Ale, of Six Shillings the Barrel or under, brewed by the Common Brewer, or any other Person or Persons who shall Sell or Tap out Beer or Ale Publickly or Privately, to be paid by the Common Brewer, or by such other

other Person or Persons respectively,
as aforesaid, and so proportionably
for a greater or lesser Quantity, over
and above the Duties payable for
the same, Three Pence.

For every Barrel of Vinegar or ^{Vinegar}
Vinegar Beer, brewed or made of ^{made of}
any *English* Materials, by any ^{English} Materials.
Common Brewer, or any other
Person for Sale, to be paid by the
Maker thereof, and so proportiona-
bly for a greater or lesser Quantity,
over and above the Duties of Excise
payable for the same, One Shilling
Six Pence.

For every Barrel of Vinegar or ^{Vinegar}
Liquor prepared for Vinegar made ^{made of}
here for Sale, that hath run through ^{Foreign}
Rape, or made with or passing ^{Materials.}
through any Foreign Materials, or
any mixture with Foreign Materials,
to be paid by the Maker thereof,
and so proportionably for a greater
or lesser Quantity, Four Shillings.

For every Barrel of Beer, Ale or ^{Beer, Ale}
Mum, Imported from beyond the ^{or Mum}
Seas, or from the Islands of *Guernsey*, ^{Imported.}
or *Jersey*, and so proportiona-
bly for a greater or lesser Quantity,

to be paid by the Importers before Landing, over and above the Duties payable for the same, Three Shillings.

Cyder Im-
ported.

For every Tun of Cyder or Perry Imported from beyond the Seas, and so proportionably for a greater or lesser Quantity, to be paid by the Importer before Landing, over and above the Duties payable for the same, Four Pounds.

Single
Brandy.

For every Gallon of Single Brandy, Spirits or *Aqua vite*, Imported from beyond the Seas, to be paid by the Importer before Landing, over and above the Duties payable for the same, Six Pence.

Double
Brandy.

For every Gallon of Brandy, Spirits or *Aqua Vite* above proof, commonly called Double Brandy, Imported from beyond the Seas, to be paid by the Importer before Landing, over and above the Duties payable for the same, One Shilling.

Cyder and
Perry.

For all Cyder and Perry Made and Sold by Retail, upon every Hogshead, to be paid by the Retailer thereof, over and above the Duties

Duties payable for the same (and so proportionably for a greater or lesser measure) One Shilling Three Pence.

For all Metheglin or Mead made Mead. For Sale, whether by Retail or otherwise, to be paid by the Maker for every Gallon, Three Pence.

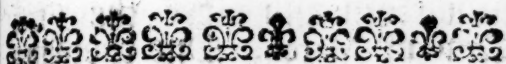
And be it Enacted by the Authority aforesaid, That the said several Rates, Duties and Impositions upon Beer, Ale, Cyder and other Liquors aforesaid, be Levied, Collected and Paid into Their Majesties, Their Heirs and Successors in the same manner and form, and by such Rules, Ways and Means, and under such Penalties and Forfeitures as are mentioned in the Act made in the Twelfth year of the Reign of King Charles the Second, Intituled, An Act for taking away the Court of Wards and Liveries and Treasures in Capite, and by Knights Service and Purveyance, and for Setting a Revenue upon His Majesty in lieu thereof, and also in and by another Act made in the Twelfth year

How these Duties shall be Levied and recovered.

year of the Reign of the said late King Charles the Second Intituled, A Grant of certain Impositions upon Beer, Ale and other Liquors for the Increase of His Majesties Revenue during His Life and also in and by another Act made in the fifteenth year of the Reign of the said late King Charles the Second, Intituled An Additional Act for the better Ordering and Collecting of the Duty of Excise, and preventing the Abuses therein, or by any other Law in force relating to the said Revenue of Excise; and that the aforesaid Acts, and every Article, Rule and Clause therein mentioned, as for, and concerning only the Rates, Duties, and Impositions upon Beer, Ale and other Liquors by this Act Granted, shall be of full Force and Effect to all intents and Purposes, in like manner as if the same were at large, and particularly recited and set down in the Body of this Act.

And to the end the Great Duties of Excise, and the Powers given for the Collecting and Levying the same, may not be Employed for the Influencing of Elections of Members to Serve in Parliament, which Elections, by the Constitution of this Government, ought to be Free and Uncorrupt; Be it Enacted by the Authority aforesaid, That from and after the First Day of May, in the Year of our Lord, One thousand six hundred ninety four, no Collector, Supervisor, Gager, or other Officer or Person whatsoever, Concerned or Employed in the Charging, Collecting, Levying, or Managing the Duties of Excise, or any Branch or Part thereof, shall by Word, Message or Writing, or in any other manner whatsoever, endeavour to Perswade any Elector to Give, or Diswade any Elector from Giving his Vote for the Choice of any Person to be a Knight of the Shire, Citizen, Burgess or Baron, of any County, City, Borough or Cinque Port, to
R Serve

Serbe in Parliament, and every Officer or other Person Defending therein, shall forfeit the Sum of One hundred Pounds, One Moiety thereof to the Informer, the other Moiety to the Poor of the Parish where such Offence shall be committed, to be Recovered by any Person that shall Sue for the same, by Action of Debt, Bill, Plaint or Information, in any of Their Majesties Courts of Record at Westminster, in which no Escoign, Protection, Priviledge or Wager of Law, or more than one Imparllance shall be allowed; And every Person Convict on any such Suit of the said Offence, shall thereby become Disabled, and Incapable of ever Bearing or Executing any Office or Place, Concerning or Relating to the Duty of Excise, or any other Office or Place of Trust whatsoever under Their Majesties, Their Heirs or Successors.



Anno Tertio & Quarto
Gulielmi & Mariæ.

An Act for the better Ordering and Collecting the Duty upon Low Wines and Strong Waters, and Preventing the Abuses therein.

FOR the Preventing of the Preamble.
Frauds of Distillers, Makers, and other Retailers of Low Wines, Spirits, and Strong Waters, be it Enacted by the King and Queens most Excellent Majesties, by, and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons now in Parliament Assembled, and by Authority of the same, That no Common Distiller or Maker of Low Wines, Spirits, or Strong
R 2 Waters

No Common Distiller to set up, make use of, or Alter any Tun, Cask &c. for the Brewing, or making of any Wash, Low Wines or Spirits for Sale, nor make use of any Private Ware-house, Cellar or other place for the laying of any Wash, Low Wines or Spirits, without first giving Notice at the next Office of Excise, on pain to forfeit for every such Offence the Sum of 20 l.

Waters for Sale, shall at any time from and after the first Day of March, One thousand six hundred ninety and one, Set up, make Use of, or Alter any Tun, Cask, Washbatch, Copper, Still or other Vessel for the Brewing, or Making of any Worts, Wash, Low Wines, Spirits or Strong Waters for Sale, or shall keep or make use of any Private or Concealed Ware-house, Cellar, or other Place for the laying of any Wash, Low Wines, Spirits, or Strong Waters for Sale, without first giving Notice thereof at the next Office of Excise, within the Limits or Jurisdiction whereof he or they do, or shall Inhabit, upon pain to Forfeit the Sum of Twenty Pounds for every Tun, Cask, Washbatch, Copper, Still, or other Vessel, so Set up, Used or Altered, and for every Private or Concealed Ware-house, Cellar or other Place, so Used, as aforesaid, and that all and every other Person or Persons in whose Occupation a-

ny

ny House, Outhouse or other Place whatsoever, is or shall be, where any such Private or Concealed Tun, Cask, Wash-batch, Copper, Still or other Vessel shall be found or Discovered, shall also forfeit and Lose the Sum of Twenty Pounds, one Moiety thereof to Their Majesties, Their Heirs and Successors, and the other Moiety thereof to him or them that shall Inform or Sue for the same.

And be it further Enacted by the Authority aforesaid, That if any Common Distiller or Maker of Low Wines, Spirits or Strong Waters, shall at any time hereafter Hide, Conceal, or Convey any Low Wines, Spirits, or Strong Waters for Sale, from the Sight or View of the Cager or Cagers Appointed to take Account of the same, whereby Their Majesties shall or may be Defrauded of any the Duties due for the same, That every such Common Distiller, or Maker of such Low Wines, Spirits or Strong

No Common Distiller to Hide, Conceal or Convey any Low Wines, Spirits or Strong Waters from the sight of the Cager.

On pain
to forfeit
for every
Gallon so
hid, con-
cealed or
conveyed
the Sum
of 5 s.

The Pe-
nalties by
this Act
imposed
to be Re-
covered as
by the
former
Acts.

Waters, for every Gallon of
Low Wines, Spirits or Strong
Waters for Sale, so hid, Con-
cealed or Conveyed, as afore-
said, shall Forfeit the Sum of
five Shillings each Gallon;
All which Penalties to be Su-
ed for, Recovered and Levied
in such manner as by one Act
of Parliament made in the
Twelfth Year of the Reign of
the late King Charles the Se-
cond, Intituled, An Act for Ta-
king away the Court of Wards and
Liveries, and Tenures in Capite, and
by Knights Service and Purveyance,
and for Settling a Revenue upon His
Majesty in lieu thereof; And also
as by one other Act of Parlia-
ment made in the Fifteenth
Year of his said Majesties
Reign, Intituled, An Additional
Act for the better Ordering and
Collecting the Duties of Excise,
and Preventing the Abuses therein,
or in either of them, or by any
other Law now in Force, re-
lating to the Revenue of Excise
on Beer and Ale, is Directed.

Provided always, That this
Act nor any the Forfeitures, or
Penalties therein contained
shall

Anno 3 & 4 Gulielmi & Mariae. 199

shall be construed to Extend to any Common Distiller, or other Person or Persons who shall from and after the said First Day of March, One thousand six hundred ninety and one, give Notice to the Officer of Excise for the Place or Division where such Distiller or other Person shall Live, as by this Act is Appointed.

No Distiller shall incur these Penalties who shall give Notice to the Officer of Excise as by this Act is appointed.



Anno VII & VIII
Gulielmi III. Regis.

An Act for Laying several Duties upon Low Wines or Spirits of the first Extraction, and for Preventing the Frauds and Abuses of Brewers, Distillers and other Persons Chargeable with the Duties of Excise.

[*That is so much of it as relates to the said Duties, and to the Frauds of Brewers and Distillers, &c.*]

FOR the Supplying Your Majesties Extraordinary Occasions, and the better Support of Your Government, Be it Enacted, by the Kings most Excellent Majesty, by and with the Advice and Consent of the Lords

Lords Spiritual and Temporal, and Commons in this present Parliament Assembled, and by the Authority of the same, That from and after the five and twentieth Day of March, in the Year of our Lord, One thousand six hundred ninety six, until the five and twentieth day of March, which shall be in the year of our Lord, One thousand seven hundred and one, there shall be paid, by way of Excise, unto his Majesty, his Heirs and Successors, for all Low Wines or Spirits of the first Extraction, drawn by any Distiller or other Person making or drawing Spirits or Strong Waters for Sale or Exportation, within this Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, the Rates and Duties following: (that is to say)

For every Gallon of Low Wines ^{The} or Spirits of the first Extraction, ^{Rates} made or drawn from any Foreign or Imported Materials, or any mixture with Foreign Materials, eight Pence:

For every Gallon of Low Wines or Spirits of the first Extraction, made or drawn from Brewers Wash or Tilts, Twelve Pence.

For every Gallon of Low Wines or Spirits of the first Extraction, made or drawn only from Drink brewed and made of any sort of Malted Corn, One Penny.

For every Gallon of Low Wines or Spirits of the first Extraction, made or drawn from any other sort or kind of *English* Materials, Three Pence.

For every Barrel of mixed Liquors, commonly called or known by the name of Sweets, made from Foreign or *English* Materials, Twelve Shillings.

Distillers
to draw
Low
Wines
from Malt
Drink
without
Mixture.

And be it further Enacted by the Authority aforesaid, That all Distillers and others, who shall draw or make any Low Wines, Spirits or Brandy, from Corn, shall Brew, or cause their Corn to be Brewed, and from such Drink so made and prepared (without any mixture with a

ny Golosses, Mash or Tilts, or other Materials whatsoever) shall draw their Low Wines, or Spirits of the first Extraction; And that it shall and may be Lawful for the Gager and Gagers of Excise, from time to time, to Gage and keep an Account of the Liquors, Worts and Drink made and drawn by such Distillers, or others, for the making such Low Wines, Spirits or Brandies, and to see that the same be drawn and made from Drink made of MalTED Corn intirely, without any mixture, as aforesaid; And in Case any Distillers, or others, shall there- with mix any other Materials, either in the Brewing, or after the same is made into Drink, and before the same be Distilled into Low Wines, the said Gagers shall charge the Low Wines drawn from the Drink so mixed, with the Duty of Twelve pence for every Gallon; which said Duty shall be Answered and Paid to His Majesty and Successors.

Gager to Gage and keep an Account of the Liquors, &c. made by Distillers,

and in case he finds any other Materials mixed with Malt Drink, shall charge the Low Wines drawn from the Drink so mixed with the Duty of 12. d. a Gallon.

Distiller
shall not
prepare a-
ny Wash,
or other
Materials,
until he
has drawn
off all the
Liquors
made
from
Corn, on
Pain to
Forfeit $\text{5} \text{ } l.$
for every
Barrel.

And be it further Enacted,
That no Distillers or others,
drawing Low Wines or Spi-
rits from Corn, prepared, as
aforesaid, shall prepare any
Wash from Molasses, or other
Materials, or receive any
Wash of Molasses, or other
Materials, from any other
Person whatsoever, until he
has drawn off and distilled all
the Liquors made or prepared
from Corn, as aforesaid, on
pain of Forfeiture for every
Barrel of such Liquors made
of Corn, as aforesaid, found
undistilled or drawn into Low
Wines, the Sum of Five
Pounds.

Officer
that shall
wittingly
Charge
Low
Wines
not made
from
Malted
Corn as
such, shall
Forfeit,
&c.

And be it further Enacted by
the Authority aforesaid, That
if any Gager, or other Officer
of Excise, shall wittingly and
willingly make a false Charge,
by returning to the Commis-
sioners any Quantity of Low
Wines, or Spirits of the
first Extraction, not made
from Malted Corn, as made
and drawn from Malted
Corn, such Gager or Of-
ficer shall Forfeit his Office
or

or Employment, and also shall
forfeit for every Gallon of
Low Wines so falsly charged
or returned, the Sum of Ten
Shillings.

And for the further Encou-
ragement of Distillers and o-
thers, to Draw, and Make
Spirits or Brandies from
Malted Corn Brewed into
Drink, as aforesaid, and to
Export the same as Merchan-
dize into Parts beyond the
Seas, Be it further Enacted

by the Authority aforesaid,
That it shall and may be Law-
ful, to, or for any Distillers or
others, upon Oath made be-
fore any Two or more of the
Commissioners of Excise, or
Justices of the Peace for the
County or Place, from whence
any Brandy or Strong Wa-
ters is, or are intended to be
Exported, That the same were,
or was made and drawn from
Drink Brewed from Malted
Corn, without any mixture
with any other Materials, and
that the same is not mixed
with any Low Wines, not
drawn a second time, nor with
any

Distillers
or other
Persons
may Ex-
port Spi-
rits or
Brandy
made
from Mal-
ted Corn,
upon Oath
made, &c.

And upon
Certifi-
cate un-
der the
Hand of
the Offi-
cer of Ex-
cise, &c.
shall be
allowed
3 d. for
every
Gallon so
shipt off.

Duties
how Rai-
sed, Levi-
ed, Col-
lected,
&c.

any other Spirits or Brandy made from any other Materi- als either Native or Foreign, and that the Duties of the same are duly Entred or Paid, and that the same are Export- ed for Merchandize, to be spent beyond the Seas, to Export such Spirits or Brandy made from Corn prepared, as afore- said; And upon a Certificate under the Hands of the Offi- cers of Excise for the Port or Place where such Spirits or Brandy were shipt off, of the Quantity so shipt, and that the same was shipt in the presence of such Officers, that such Dis- tiller or others so Exporting, shall be Allowed or Paid back by the Commissioners, or their Collector for the Port or Place where such Spirits or Brandy shall be shipt off, the Sum of Three Pence for every such Gallon of Brandy or Spirits so shipt off.

And be it further Enacted by the Authority aforesaid, That the several Rates and Duties hereby Imposed on the Li- quors aforesaid, shall be Rai- sed,

sed, Levied, Collected, Recovered and Paid unto His Majesty, His Heirs and Successors, during the time before mentioned, in the same Manner and Form, and by such Rules, Ways and Means, and under such Penalties and forfeitures, as are mentioned, expressed and directed, in and by one Act of Parliament, made in the Twelfth Year of the Reign of the late King Charles the Second, Intituled, An Act for taking away the Court of Wards and Liveries and Tenures in Capite, by Knights Service and Purveyance, and for settling a Revenue upon His Majesty in Lieu thereof, or by any other Law now in force relating to the Revenue of Excise.

And for Preventing the making or drawing of Low Wines or Spirits of a first or Second Extraction, by any Compound Distiller or Rectifying Distiller, or any other Common Distiller, whereby to Defraud His Majesty of any of the Duties by this Act Imposed, Be it further Enacted by the

Gager
may enter the
Distilling
house of
any Distil-
ler, and
take ac-
count of
Materials
fit for, or
preparing
for Distil-
lation,
may take
off the
Head of
any Still
not at
work, to
see what
Materials
it is Char-
ged with,
and if at
work, may
stay in the
Distilling-
house till
wrought
off, &c.

the Authority aforesaid, That
if any Gager or Officer of
Excise, shall from and after the
said Five and twentieth day of
March, find in the Distilling-
house, or other House or Ware-
house of any Compound Dis-
tiller, or Rectifying Distiller,
or any other Common Distil-
ler, any Quantity of Deco-
red Wines, Cyder or other
Materials fit for, or preparing
for Distillation, whereby he
may be induced to believe that
such Compound or Rectifying
Distiller, or other Common
Distiller, doth or may Draw,
or Extract Low Wines, or
Spirits from such Materials,
and such Gager or Officer
shall find any Still or Stills of
such Distillers charged or pre-
pared to work, That it shall
and may be Lawful to and for
such Gager or Officer to take
off the Head of such Still or
Stills, and to Examine what
Materials are therein, if not
at Work, and in case such
Still or Stills shall be at work,
that then it shall and may be
Lawful, to and for such Ga-
ger

ger or Officer, to stay and continue in such Distillers Distilling-house, until such Still or Stills shall be wrought off, and then to Examine what Materials were wrought therein; And in case any such Distiller shall refuse to permit such Gager to continue in his Distilling-house, until such Still or Stills shall be wrought off, and Examined, as aforesaid, in every such case, such Distiller shall Forfeit for every such Offence the Sum of Twenty Pounds,

Distiller refusing to permit the Gager to Enter, Stay, and Examine, as aforesaid, Forfeits 20 l.

And be it further Enacted by the Authority aforesaid, That from and after the said Five and twentieth day of March, all and every the Stills, Worms, Still heads, and all other Vessels and Utensils for Distilling, used by any such Distiller, or other Person, for making of Low Wines, or Spirits for Sale or Exportation, into whose Hands soever the same shall come, and by what Conveyance or Title soever the same be claimed, shall be liable and subject unto, and are hereby

The Stills and other Utensils used by Distiller shall be liable to the Duties of Excise.

by charged with all and singular the Debts and Duties of Excise that now are, or hereafter shall be in Arrear and Owning by any such Distiller, or other Person or Persons, for any Strong Waters, Spirits, or Low Wines, so made or drawn, as aforesaid; And that it shall be Lawful in all Cases to Levy Debts and Penalties, and use such Proceedings against the Stills, Worms, Vessels and Utensils therein contained, as it may be Lawful to do in case the Debtor or Offender, using the said Utensils, had been truly and really Owner and Proprietor of the same.

Gager to
Gage all
Materials
prepared
for Distil-
lation,
&c.

And be it further Enacted, by the Authority aforesaid, That the Gager and Gagers of Excise, shall from time to time Gage and take Account of all Wash and other Materials prepared or preparing for the making of Low Wines, and also of all Low Wines, Spirits or Strong Waters, found in the Houses, Cellars or Ware-houses, or in any

any Wash, Back, Cask or other Vessel or Vessels, used by any Distiller or Maker of Low Wines or Spirits; And in case he shall miss any Quantity or Quantities of Liquor or Drink, brewed or made from Corn, or any Wash or other Materials prepared for making of Low Wines which he found or Gaged the last time such Gager was at such Distillers, not exceeding Twenty four hours before, and shall not, on demand, receive Satisfaction what is become of such Drink or Wash or other such like Materials, That in every such case, it shall be lawful for such Gager to Charge such Distiller with so much Low Wines as such Liquor, Drink, Wash or other Materials so missing in his Judgment would reasonably have made.

And in case he shall miss any Wash prepared from Corn, which he found within 24 hours before, may Charge Distiller with so much Low Wines, &c.

And to the Intent that the Duties payable to His Majesty for all Low Wines, Spirits, Aqua Vita and Strong Waters may be the better Ascertained, Collected and Levied, Be it Enacted, by the Authority

Statute
Hours for
setting
Stills to
work, and
for Car-
rying out
of Spirits.

thority aforesaid, That from and after the said five and twentieth day of March, no Distiller or Baker of Low Wines, Spirits, Aqua Vitæ or Strong Waters, shall Distil or set their Stills at work for the drawing or making any the Liquors above mentioned, or shall deliver or carry out any Low Wines, Spirits or Aqua Vitæ to any of their Customers in Cask, or by the Gallon, without Notice thereof first given to the Officer of Excise for the Place or Division where such Distiller or Baker shall live, to the Intent that such Officer may be present to see and Gage the same, unless at such times as herein after are mentioned: (that is to say) from the Nine and twentieth day of September, to the five and twentieth day of March yearly, between the hours of five in the Morning, and Eight in the Evening, and from the five and twentieth day of March, to the Nine and twentieth day of September yearly, between the hours of Three in the Morning, and Nine in the Evening, upon pain that

that every Distiller and Maker of the Liquors aforesaid, doing contrary hereunto, shall forfeit for every such Offence the Sum of Ten Pounds.

And be it further Enacted by the Authority aforesaid, That if any Maker of Vinegar, Cyder, Metheglin, Mead, or Sweets for Sale, shall at any time hereafter hide, Conceal,

Convey away any Vinegar, or Liquor prepared for Vinegar, or any Cyder, Metheglin, Mead, or Sweets, from the sight and view of the Officer or Officers appointed to take account of the same, whereby His Majesty shall or may be defrauded of any of the Duties due for the same, That every such Maker of such Vinegar, Cyder, Metheglin, Mead, or Sweets, for every Barrel of Vinegar, or Liquor prepared for Vinegar, or Sweets so hid, Concealed or Conveyed away, as aforesaid, shall forfeit the Sum of Forty Shillings, and so in proportion for any greater or lesser Quantity, and for every Hogshead

Distiller doing contrary hereunto shall Forfeit 10 l. for every such offence.

The Penalties for Concealing Vinegar, Liquors prepared for Vinegar, Cyder, Mead or Sweets.

head of Cyder so hid, Concealed or Conveyed away, the Sum of Forty Shillings, and so in proportion for any greater or lesser Quantity; and for every Gallon of Metheglin or Mead so hid, Concealed, or Carried away, as aforesaid, shall Forfeit the Sum of Five Shillings.

Maker or
Retailer
of Vinegar
or any of
the Li-
quors a-
foresaid,
Forfeit
15 l. if
they re-
fuse to
permit
the Gager
to Enter
and take
an Ac-
count.

And be it Enacted by the Au-
thority aforesaid, That from
henceforth, in case any Maker
or Retailer of Vinegar, or of
any of the Commodities a-
foresaid, shall, upon due Re-
quest or Demand made by the
Gager or Officer in the day
time, or if by Night, then in
the presence of a Constable,
refuse to permit such Gager
or Officer to Enter and Come
into his or their House, Store
house or other Place belong-
ing to, or used by such Maker
or Retailer of Vinegar, or of
any other the Liquors or Com-
modities aforesaid, and to take
Account of any of the Liquors
or Commodities aforesaid, in
every such case, such Maker or
Vinegar, or any other of the
Liquors

Liquors or Commodities aforesaid, shall Forfeit, for every such Offence, the Sum of Fifteen Pounds.

And be it Enacted by the Authority aforesaid, That from henceforth no Maker of Vinegar or Sweets, shall Sell, Deliver, or Carry out, any Vinegar or Sweets to any of his

Statute
hours for
carrying
out Vine-
gar or
Sweets.

Customers, either in whole Cask, or by the Gallon, without Notice thereof first given to the Tager or Officer of Excise, for the Place or Division where such Maker of Vinegar or Sweets shall live; to the intent that such Officer may be present to See, Gauge, and Take an Account of the same, unless at such times as are herein after mentioned: (that is to say) From the Nine and twentieth day of September, to the Five and twentieth day of March yearly, between the Hours of five in the Morning and Eight in the Evening, and from the Five and twentieth day of March, to the Nine and twentieth day of September yearly,

The Penalties for not observing them.

yearly, between the Hours of Three in the Morning and Nine in the Evening, upon Pain that every such Maker of Vinegar or Sweets, doing contrary hereunto, shall for every such Offence Forfeit and Lose the sum of Forty shillings for every Barrel of Vinegar or Sweets, that shall be so carried out contrary to the true meaning of this Act.

Spirits and other Liquors brought from the Islands of Guernsey, Jersey, Sark or Alderney to be charged as by the former Act.

And be it further Enacted by the Authority aforesaid, That a certain Clause in an Act made in the Second year of the Reign of His Majesty and the late Queen Mary of Blessed Memory, Intituled, An Act for the Encouraging the Distilling of Brandy, and Spirits from Corn, and for Laying several Duties on Low Wines, or Spirits of the First Extraction, relating to strong Waters, Brandy, Aqua Vita, and other Exciseable Liquors brought from the Islands of Guernsey, Jersey, Sark or Alderney, and all the Charges, Duties and Penalties, and every Article, and Thing therein contained, shall continue and be of Force and Virtue,

Virtue, during the Continuance of this Act, in as full and Ample Manner to all Intents and Purposes, as if the said Clause were herein Word for Word Repeated and Enacted.

And forasmuch as it is found by Experience, that the Payment of his Majesties Duties on Beer, Ale, and other Exciseable Liquors, is much avoided and defrauded by the Brewers and Bakers thereof, by their making Drink of an extraordinary Strength, and mixing of Small Beer or Worts with the same, after an Account hath been taken by the Tagers, and by their carrying away, or laying off part of their Worts, after the same hath been Taged, and making them up by part of another Wort before the Tager can take an Account of the same, by making use of Private Pipes and other Conveyances under Ground: And by reason the Tagers and Officers are not duly admitted and permitted to enter and come into the

L Houses,

Reasons
of the
following
Clauses.

Houses, Brew-houses, Distilling-houses, Store-houses, and other Places belonging to or used by such Brewers, Distillers, or Makers of the Liquors aforesaid, or being Lawfully Entred, are not quietly permitted to continue in such Brew-house, where the said Liquors are Brewing, and Making, to Gage and Take an Account of the Quantity and Quality of the several Worts, as they are Brewed off, and to see their Strong and Small Drink cleansed and carried out without mixture, and to prevent the committing any other Frauds: * Be it therefore Enacted by the Authority aforesaid, That all Common Brewers, Inn-keepers or Victuallers, who after the said Five and twentieth Day of March, shall Brew or Make a Party Guile, shall declare to the Gager or Gagers appointed to Gage and Take an Account of the same, how much of such Guile he or they intended to make into Strong Beer or Ale, and how much into Small, before any Part

* Note, all this Clause is Repealed by 8 & 9 W. 3. p. 241. In a Party Guile Brewer or Victualler to declare his length.

part of such Guile is Clean-
 sed, and shall continue all the
 said Strong Beer in their
 Tuns, until the said Small
 Beer shall be carried out and
 delivered; And in case such
 Brewers, Inn-keepers or Victu-
 allers, or their respective Ser-
 vants, Brewing or Making
 such Guile of Beer or Ale, shall
 refuse to Declare to such Ga-
 ger or Officers, how much of
 their Guile or Brewing they
 intend to make into Strong
 Beer or Strong Ale, and how
 much into Small, before any
 part of such Guile is Clean-
 sed, or shall permit the said Strong
 Beer, to be carried out of their
 Tuns, until the said Small
 Beer shall be carried out and
 delivered, such Gager or Ga-
 gers shall Charge and Return
 the whole of such Guile to be
 Strong; and such Brewer,
 Inn-keeper or Victualler shall
 Pay the Duties thereof accord-
 ingly; And in case such Brewer
 Inn-keeper or Victualler, or
 their respective Servants, af-
 ter such Declaration made,
 shall make any Increase of their

Brewer to
 keep the
 Strong
 Beer in his
 Tuns, till
 all the
 Small be
 delivered,
 if refuse
 Gager to
 charge the
 whole
 Guile as
 Strong.

All in-
crease af-
ter the
Length
declared
shall be
deemed a
Mixture;
and the
Brewer
incur the
Penalty of
40 s. a
Barrel,
&c.

Brewer
shall not
avoid
these Pe-
nalties by
proving
that such
increase
was made
by Strong
Beer left
of a for-
mer Guile,
except he
also proves
that it was
done in
the sight
of the
Gager.

Strong Beer or Strong Ale
so Declared, as aforesaid, by
any Ways or Means whatso-
ever, such Increase shall be
deemed and taken to be, and
proceed from mixing Small
Beer with such Strong Beer, or
Strong Ale; And such Brew-
er, Inn-keeper or Victualler,
shall Forfeit and Lose for every
Barrel so increased, the Sum
of Forty Shillings, and so in
proportion for a greater or lesser
Quantity, over and above
the Penalties already Impos-
ed for mixing Small Beer
with Strong; And in case up-
on any Information brought a-
gainst such Brewer, Inn-keeper
or Victualler, for the Penal-
ties aforesaid, it shall appear
by the Evidence given in be-
half of such Brewer, Inn-keeper
or Victualler, that the Strong
Beer, or Strong Ale so Decla-
red, as aforesaid, was increa-
sed, by adding to or mixing with
the same any Strong Beer or
Strong Ale, that remained or
was left, or returned of a for-
mer Guile of his or her brew-
ing, such Brewer, Inn-keeper

or Victualler, shall Incur all the Penalties aforesaid, except it be also Proved by the Oath of One or more Credible Witnesses, that such Strong Beer, or Strong Ale, so added to such Guile, was added to such Guile in the sight and view of the Tager, the said Evidence, or any other thing to the contrary in any wise notwithstanding.

And it is hereby further Enacted by the Authority aforesaid, That if from and after the said five and twentieth Day of March, any Common Brewer, Inn-keeper or Victualler shall cleanse, carry out, remove or convey out of his Brewhouse or place of brewing, any part of his Guile or Brewing of Beer, Ale or Worts, before the whole of such Guile is Brewed off, and be in his Tuns, Backs or Coolers, and until the Tager or Tagers shall or might have taken an Account of the same, and of the distinct Quantities thereof in his respective Vessels, without first giving Notice to the Supervisor or Tager, appointed for the Place or Division

Brewer or
Victualler
not to
Cleanse,
Carry out,
or any
part of his
Guile, be-
fore the
whole is
Brewed
off, on
pain to
forfeit
40 s. for
every
Barrel,
&c.

on where such Brewer, Inn-keeper or Victualler doth or shall Inhabit, at what time, and how much of such Guile or Brewing he intends to cleanse, carry out or remove, and where he intends to lay or Dispose of the same, such Brewer, Inn-keeper or Victualler, for every Barrell of Beer, Ale, or Worts so cleansed, carried out, removed or conveyed out of his Brew-house or Place of Brewing, without giving such Notice, as aforesaid, shall Forfeitt and Lose the Sum of Forty Shillings.

Gager
may enter
and stay
in the
Brew-
house to
see the
whole
Guile
Brewed
off, Clean-
sed and
carried
out.

And it is further Enacted by the Authority aforesaid, That if any Common Brewer, Inn-keeper or Victualler, after the said five and twentieth Day of March, shall upon due Request or Demand made by the Gager or other Officer in the Day time, or in the Night in the presence of a Constable, refuse to permit such Gager or other Officer to Enter and Come into his House, Brew-house, Store-houses or other places belonging to or used by such Brew-
er,

er, Inn-keeper or Victualler, or being lawfully entred, shall refuse such Gager or Officer to stay and continue in his Brew-house or Place of brewing, whilst his Guile is Brewing, and quietly Gage and take an Account of the severall Worts as they are brewed off, and let into his Backs and Tuns, and to see their Strong and Small Drink cleansed and carried out without mixture, and to Gage and take an Account of the Goods in the Mest Tun, or of the Quantity of Malt from which such Worts are drawn or made, such Brewer, Inn-keeper, or Victualler for every such Offence, shall Forfeit and Lose the Sum of Twenty Pounds, and the Informer or Prosecutor shall not be obliged to prove that such Brewer, Inn-keeper or Victualler did carry or deliver out any part of such Gulle of Beer or Ale before he paid and cleared the Duties due for the same; Any thing in the former Acts of Excise, or any other Act or Statute to the contrary notwithstanding.

Brewer or
Victuall r
forfeit 20*l*.
if he re-
fuse to
permit
the Ga-
ger to en-
ter, stay,
and take
an ac-
count, as
aforesaid.

For Preventing
Mixture s
at the
time of
carrying
out, or in
the Victu-
all rs Cel-
lar, Brew-
er forfeits
5 l. for
every
such Of-
fence.

Gager
may taste
the Drink
upon any
Brewers
Dray, or
in any
Victual-
lers Cel-
lar, upon
refusal
Victualler
forfeits
5 l.

And for the preventing and discovering of all frauds made by Mixtures or otherwise, Be it Enacted by the Authority aforesaid, That if any Common Brewer or Inn-keeper, after the said five and twentieth day of March, shall, upon carrying out his Drink or after the same is carried out, Start or Mix any Small Beer or Small Worts with or amongst any Strong Beer or Strong Ale, upon his Dray, or in any Victuallers Cellar or other Place, such Brewer or Inn-keeper so doing, shall forfeit and lose, for every such Offence, the Sum of five Pounds; And further, That it shall and may be lawful, to and for the Gager or Gagers of the Excise to Taste the Drink upon any such Brewers Dray or Drays, where and whensoever he or they shall find and meet the same; And also, upon Request, to Enter into the Cellar or Cellars, or other Rooms in the Possession of any Inn-keeper or Victualler that do or shall take or receive any Drink of, or from

from any Common Brewer, and to Taste the Drink in the same; And if any such Innkeeper or Victualler after the said Five and twentieth day of March, shall Refuse such Gager or Gagers to Enter and come into their Cellar or Cellars or other Rooms, or being Entred, shall refuse such Gager or Gagers to taste the Drink in the same, such Innkeeper, or Victualler, for every such Offence, shall Forfeit and Lose the Sum of Five Pounds.

And be it further Enacted, That it shall and may be Lawfull to, and for the Commissioners of Excise, and Justices of the Peace respectively, upon any Information exhibited before them, for any Offence committed against the Laws of Excise, to Summon any Person or Persons (other than the Party Accused) to Appear before them at a certain Day, Time and Place, to be Inserted in such Summons, and to give Evidence for the Discovery of the Truth of the Mat-
Commis-
sioners and
Justices of
the Peace
may Sum-
mon Evi-
dence.

The per-
son re-
fusing to
appear
and give
Evid^{nce}
Forfeits
10*l*.

ter in Controversie before them; And in Case of Neglect or Refusal to Appear, or if upon Appearance such Person or Persons shall refuse to give Evidence, when he shall be thereunto Required, every such Person so making default, shall Forfeit and Lose the Sum of Ten Pounds, to be Imposed, Recovered, Levied and Disposed, in manner as herein is directed.

And whereas in and by one Act of Parliament made in the fifth and sixth years of the Reign of his Majesty and the Late Queen Mary of blessed Memory, Intituled, An Act for Granting to Their Majesties several Rates and Duties upon Tunnage of Ships and Vessels, and upon Beer, Ale and other Liquors, for Securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall Voluntarily Advance the Sum of Fifteen hundred thousand Pounds, towards the Carrying on the War against France, It is amongst other things Enacted in the Words, or to the Effect following (viz.) That true

Notes

Notes in Writing of the last
 Gages, made or taken by the
 Gagers, shall be left by them
 with all Brewers, Makers or
 Retailers of Beer, Ale, or o-
 ther Criseable Liquors re-
 spectively, or some of their
 Servants, at the times of their
 taking their Gages, contain-
 ing the Quantity and Quality
 of the Liquors so Gaged, upon
 certain Penalties in the said
 Acts mentioned. And whereas it
 is found necessary for the Secu-
 ring his Majesties Duties upon
 the Liquors aforesaid, That
 several Gages be taken by
 one or more Officers of every
 Wox of one and the same
 Guile or Brewing, by reason
 whereof the said Notes left by
 such Gagers, do not suffici-
 ently inform such Brewer or
 Retailer, how much he is
 Charged in such respective
 Guile or Brewing: Be it there-
 fore Enacted and Declared
 by the the Authority aforesaid,
 That from and after the said
 fve and twentieth Day of
 March, every Gager, shall,
 within Three Days after the

Gager shall with-
 in three
 days after
 the end
 of every
 Week
 leave with
 the Brew-
 cr, V. Stu-
 all r or
 their Ser-
 vants a
 true Cop-
 py of eve-
 ry Charge
 by him
 made in
 such wee.

And in
case of
refusal, or
if he shall
Charge
any Brew-
er, Victu-
aller, &c.
more than
such Co-
py con-
tains
forfeits
10*l*.

end of every Week, deliver to
or leave with such Brewer or
Retailer, or their respective
Servants, a true Copy, under
his Hand, of each respective
Charge by him made upon such
Brewer or Retailer, contain-
ing the Quantity and Quality
of the Liquors by him Charged
in such Week respectively; And
if any such Gager or Gagers
shall Refuse or Neglect to
leave with such Brewer or Re-
tailer, or their respective Ser-
vants, such Copy of his or their
Charges, as aforesaid, or shall
Charge such Brewer or Re-
tailer more than such Copy
contains, such Gager or Ga-
gers, shall Forfeit and Lose for
every such Offence or Neglect
the Sum of Ten Pounds, to
be Recovered by any Person
that shall Sue for the same by
Action of Debt, Bill, Plaint
or Information, in any of his
Majesties Courts of Record
at Westminster, in which no Es-
soign, Protection, Priviledge
or Wager of Law, nor more
than one Imparllance shall be
Allowed.

And

And it is hereby Provided and Declared, That no Gager or Gagers, who do or shall leave such Copy of his Charges, as above Directed and Required, shall from henceforth be liable to any of the Penalties by the former Acts Imposed, for not leaving Notes of the last Gages at the times of their taking such Gages; The said Act, or any other Act or Statute to the contrary notwithstanding.

Gager leaving Copy as above directed, not liable to the Penalties imposed by the former Acts for not leaving Notes, &c.

And for the better preventing and discovering of all private Backs, Tuns and other private and concealed Vessels or other Receptacles, and of all Drains, Pipes or other Conveyances to or from the same, used by any Brewer, Distiller or other Baker or Retailer of Exciseable Liquors, to Defraud his Majesty of any of the Duties payable by them or any of them respectively: Be it Enacted by the Authority aforesaid, That from and after the said Five and twentieth Day of March, that it shall and may be Lawful, to and for the Officer

Powers of the Gagers in Searching for private Backs, Tuns, &c.

In the day
time, and
in the pre-
sence of a
Constable,
may break
open any
Door or
House in
the Pos-
session of
any Brew-
er, to
Search for
private
Backs,
Tuns, &c.

Officer and Officers of Excise, or any of them in their respective Divisions, in the Day time, and in the presence of a Constable, or other lawful Officer for the Peace, who are hereby respectively Required to be Aiding and Assisting therein, where they shall have a Just Suspicion that any such private Backs, Tuns or other Vessels aforesaid, are used by any such Brewers, Distillers or Makers aforesaid, on Request first made, and Cause Declared, to break open the Door, or any part of such Brew-house, Distilling-house, Store-house, Ware-house or other Room in their respective Possessions, and to Enter into the same, and also break up the Ground in any such Brew-house, Distilling-house, Store-house, Ware-house, or other Room, or the Ground near adjoining, in their respective Possessions, to search after such Back, Tun or other Vessel aforesaid, or any Pipe or other Conveyance Leading thereto; And in case where they shall find any private Pipe or other

other Conveyance, to Search after and follow the same, and in case the same shall lead into any Ground, House, Out-house or Place, in the Possession of any or other Person or Persons, on like Request, and with a Constable, to Enter in-
 to the same, and break open the Ground or any part of the House or Houses, if Occasion shall be, to follow such private Pipe, in order to find out and discover such private and concealed Back, Tun or other Vessel into which such Pipe or other Conveyance shall lead, making good the Ground or House so broken up, or giving reasonable Satisfaction for the same to the Owner or Owners thereof, And in case any such Brewer, Distiller, or any other Person or Persons shall oppose or hinder such Officer or Officers in the due Execution of the Powers and Authorities hereby given or granted, every such Brewer, Distiller or other Person, so doing, shall Forfeit and Lose, for every such Offence, the Sum of Twenty Pounds.

and may break up the Ground, and follow any Pipe, and break open the Door or House in the Possession of any other Person into which the same shall lead, making good the Ground or House so broken up.

In case of opposition, the Persons so opposing Forfeits 20 l.

And

And it is hereby further Declared, That all Persons, who shall buy or make Verjuice for Sale, shall be Chargeable with, and Pay the same Duties as in case of Cyder and Perry.

Penalties
and For-
feitures,
how Reco-
vered and
Disposed.

And be it further Enacted, by the Authority aforesaid, That all Fines, Penalties and Forfeitures, by this Act Imposed, shall be Sued for, Recovered and Levied, by such Ways, Means and Methods, as any Fine, Penalty and Forfeiture is or may be Recovered by any Law or Laws of Excise, or by any Action of Debt, Bill, Plaint or Information, in any of His Majesties Courts of Record at Westminster; and that One Moiety of every such Fine, Penalty or Forfeiture shall be to His Majesty or His Heirs and Successors, and the other Moiety to him or them that shall Discover, Inform or Sue for the same.

And whereas His Majesties Inferiour Officers, whether they be Subcommissioners, Collectors, Supervisors, Ga-
gers,

Gagers
Commissioners
Confirmed.

gers, or others, Employed in Levying the Rates, Impositions and Duties upon Beer, Ale, and other Exciseable Liquors, and upon Salt, are, by virtue of His Majesties Commission, Appointed, Authorized and Constituted by the Chief Commissioners and Governors, of and for the Receipt of Excise, and Rates, and Duties upon Salt, or any five of them: And whereas if by the death of any one of the said Chief Commissioners, who joyned in the Appointing, Authorizing and Constituting any such Inferiour Officer, or by the Alteration or other Determination of the Commission to the said Chief Commissioners, the Authority given to such Inferiour Officers should be Determined, it would prove very prejudicial to His Majesty, and render it impossible, on such Occasions, to Collect and Levy the said Rates and Duties justly and duly, as the same ought to be Collected and Levied: For Prevention whereof, and of all Doubts and Questions, which have

have been or may arise thereupon, Be it Declared and Enacted by the Authority aforesaid, That all such Inferiour Officers, who are, have been, or shall be duly and legally Authorized and Constituted in pursuance of any Commission under the Great Seal of England, since His Majesties happy Accession to the Crown, or any such Commission, which shall hereafter be Granted to the Chief Commissioners and Governours of and for the Receipt of Excise, and Rates and Duties upon Salt, do and shall Remaine Continue in their respective Offices and Employments, notwithstanding the Death or Removal of any Chief Commissioner or Commissioners, by whom they were so Authorized and Constituted, or any Alteration, Change, or other Determination of the Commission of such Chief Commissioners and Governours, until the Authority and Constitution of such Inferiour Officers respectively, be by the Chief Commissioners and Governours, of and for the

Re-

Receipt of the Excise, and Rates, and Duties upon Salt, for the time being, Revoked or Annulled.

Provided nevertheless, and be it Enacted, That true Notes in Writing of every Gage made or taken, Signed by the Gagers, containing the Inches and Tenths of the Backs, and Warrants of the Tuns, and the Quality of the said Liquors respectively, shall be left by them with all Common Brewers of Beer or Ale, or some one of their Servants (if demanded) at the time of the taking their said Gages, on pain to Forfeit for every Neglect or Refusal, the Sum of Forty Shillings, with Costs of Suit, to be recovered in any of His Majesties Courts of Record at Westminster, by Action of Debt, Bill, Plaint or Information, wherein no Privilege or Wager of Law shall be allowed, nor any more than one Imparllance.

Gagers to leave Notes with all Common Brewers or their Servants of every Gage if demanded, on pain to Forfeit 40 s.

By

By an Act made in the 4 and 5 Years
of W & M. Intituled, *An Act for*
Granting to Their Majesties certain
Additional Impositions upon several
Goods and Merchandize for the Pro-
secuting the present War against
France, It is (amongst other
things) Enacted in the Words
following, viz.

FOr the preventing the Frauds
frequently used in Import-
ing of Strong-Waters, Spi-
rits, Aqua vitæ, or Brandy in
small Quantities, whereby the
same is more easily Conveyed
away without Payment of the
Duties thereof; Be it Enacted,
That from and after the five
and twentieth day of March,
One thousand six hundred nine-
ty three, no Brandy, Single or
Double, shall be Imported
from Parts beyond the Seas,
in any Vessel or Cask, which
shall not contain Sixty Gallons
at the least, upon Pain of For-
feiting the said Brandy, or the
Value thereof, so to be Import-
ed, as aforesaid, whereof One
half shall be to Their Maje-
sties,

ties, and the other half to such
Persons as shall Inform or Sue
for the same, to be Recovered
of the Importer or Proprietor
thereof, by Action of Debt,
Bill, Plaint, or Information
in any of Their Majesties
Courts of Record at Westmin-
ster, wherein no Essoign, Wa-
ger of Law or Protection shall
be Allowed, nor more than One
Impar lance.

Anno



Anno VIII, & IX.

Gulielmi III. Regis

An Act for Repealing a Clause in a former Act, relating to Party Guiles, and for the better preventing Frauds and Abuses of Brewers, and others, Chargeable with the Duties of Excise.

Preamble. **W**hereas in one Act made in the last Sessions of this present Parliament, Intituled, An Act for Laying several Duties upon Low Wines, or Spirits of the first Extraction, and for preventing the Frauds and Abuses of Brewers, Distillers, and other Persons Chargeable with the Duties of Excise, It is amongst other things

things Enacted in the Words,
or to the Effect following, (viz.)
That all Common Brewers,
Inn-keepers or Victuallers,
who after the five and twen-
tieth day of March, One thou-
sand six hundred ninety six, shall
Brew or make a Party Guile,
shall Declare to the Tager or
Tagers Appointed to Tager and
take an Account of the same,
how much of such Guile he or
they intended to make into
Strong Beer or Ale, and how
much into Small, before any
Part of such Guile is Cleaned,
and shall continue all the said
Strong Beer in their Tuns
until the said Small Beer shall
be Carried out, and Delivered;
and in Case such Brewers, Inn-
keepers or Victuallers, or their
respective Servants, Brewing
or Making such Guile of Beer
or Ale, shall refuse to Declare
to such Tager or Officer, how
much of their Guile or Brewing
they intend to make into Strong
Beer, or Strong Ale, and how
much into Small, before any
part of such Guile is Cleaned,
or shall permit the said Strong
Beer

Beer to be Carried out of their Tuns, until the said Small Beer shall be Carried out, and Delivered, such Gager or Gagers shall Charge and Return the whole of such Cusse to be Strong, and such Brewer, Innkeeper or Victualler, shall pay the Duties thereof accordingly; And in case such Brewer, Innkeeper or Victualler, or their respective Servants, after such Declaration made, shall make any Increase of their Strong Beer or Strong Ale, so Declared as aforesaid, by any ways or means whatsoever, such Increase shall be deemed and taken to be and proceed from Mixing Small Beer with Strong Beer, or Strong Ale, and such Brewer, Innkeeper or Victualler, shall Forfeit and Lose for every Barrell so Increased, the Sum of Forty Shillings, and so in proportion for a greater or lesser quantity, over and above the Penalties already imposed for mixing Small Beer with Strong: And whereas it is found by Experience that it is Inconvenient to the Brewers with-

within London, and the Weekly Bills of Mortality, and Impracticable to the Brewers, Inn-keepers, and Victuallers in the Countrey, to keep their Strong Beer in their Tuns until their Small Beer is carried out and delivered, as by the Clause abode Recited is Required; Be it therefore Enacted by the Kings most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament Assembled, and by the Authority of the same, That from and after the Tenth Day of April, in the Year of our Lord, One thousand six hundred ninety seven, the said Clause, and every thing therein contained, shall be, and hereby is Repeated and made Void to all intents and purposes whatsoever.

Repeal of
the Clause
abode Re-
cited.

And for the more Effectual preventing the Frauds of the Brewers, which are now frequently practised by mixing Small Beer with Strong, Be it Enacted by the Authority aforesaid, That every Common
Brewer,

Common
Brewer or
his Ser-
vants up-
on every
Guile, to
Declare to
the Ga-
ger how
much
Strong
and how
much
Small they
intend to
make of
such, on
pain to
have the
whole
Guile
Charged
Strong,
and also
to forfeit
20 s. for
every
Barrel
contained
in such
Guile.

And if a-
ny In-
crease be
made of
the Strong
after the
Length is
Declared,
or if the
Gager

Brewer, who after the said
Tenth Day of April, shall
Brew or Make any Guile of
Beer or Ale, shall Declare to
the Gager or Gagers appointed
to Gauge and take an Account of
the same, how much Strong
Beer or Strong Ale he intends
to make of such Guile, and
also how much Small (if he
intends to make any Small)
before any part of such Guile
is Cleansed or Removed out of
his Cuns; And in Case any such
Brewer, or his respective Ser-
vants, Brewing or Making
such Guile of Beer or Ale, shall
refuse to make such Declaration,
as aforesaid, such Gager or Ga-
gers shall Charge and Return
the whole of such Guile to be
Strong, and such Brewer shall
pay the Duties thereof accord-
ingly, and shall also forfeit and
Lose for every Barrel of Beer
or Ale contained in such Guile,
the Sum of Twenty Shillings;
And in Case such Brewer, or his
respective Servants, after such
Declaration made, as aforesaid,
shall make any Increase of
the Strong Beer, or Strong
Ale,

Ale, so Declared, as aforesaid, shall find any part of such Guile laid off, over and above the Quantity Declared, the Brewer shall forfeit 5 l. for every Barrel so Increased, laid off, or found over and above the Quantity Declared, as aforesaid, the Sum of five Pounds; And the Servant or Servants of such Brewer, who were any ways concerned or Assisting in making such Increase after the said Declaration, or in Laying off any Beer, Ale or Worts of such Guile, before such Declaration made, as aforesaid, shall also forfeit and lose for every Barrel so Increased or Laid off, the Sum of Twenty Shillings, and in Default of Payment thereof, shall suffer Three Months Imprisonment; And in Case upon any Information brought against such Brewer for the Penalties by this Act Imposed for Increasing his Length of Strong Beer or Ale, as aforesaid, it shall appear

shall find any part of such Guile laid off, over and above the Quantity Declared, the Brewer shall forfeit 5 l. for every Barrel so Increased, laid or found, and the Servant of such Brewer who was concerned in making such Increase, or in laying off any part of such Guile shall forfeit 20 s. a Barrel, &c.

Brewer shall not avoid these Penalties by proving that such Increase was made

by Strong
Beer left
in the
Brew-
house of a
former
Guile, ex-
cept he
also
proves,
that it
was done
in the
sight of
the Ga-
ger.

pear by the Evidence given in
behalf of such Brewer, That the
Strong Beer or Ale so Decla-
red, as aforesaid, was Increa-
sed by Adding to, or Mixing
with the same any Beer or Ale
that was left in the Brew-house
of a former Guile of his or her
Brewing, such Brewer shall
Incur all the said Penalties,
except it be also proved by the
Oath of one or more Credible
Witnesses, That the Strong
Beer or Ale so added to such
Guile, was added to such Guile
in the sight and view of the Ga-
ger, the said Evidence, or any
other thing to the contrary in
any wise notwithstanding.

If any
Small Beer
or old Re-
turned
Drink be
mixt
with any
Strong
Beer or
Ale re-
main-
ing in the
Brew-
house, and

And whereas many Brewers
having Strong Beer or Ale re-
main- ing in their Brew-houses
from the time it was Brewed,
until the next Guile or Brewing,
the Quality of which they fre-
quently alter by Mixing with
the same new Small Beer, or
old Returned Drink, and then
add the Beer or Ale so altered
to the next Guile, by means
whereof his Majesty is often
Defrauded of his Duties of
Ex-

Anno 8 & 9 Gulielmi III. Regis. 245.

Excise: Be it therefore Declared and Enacted by the Authority aforesaid, That if it shall appear to the Gager that the Quality of such Strong Beer or Ale so remaining in the Brew-house of a former Guile, and added to a Guile of New Drink, as aforesaid, hath been so altered since it was Brewed, such Gager shall Charge and Return all such Beer and Ale so altered and added to a Guile of New Drink, as if the same were then Originally Brewed, and had never been Charged before, and such Brewer shall pay the Duties thereof accordingly.

such Mixture added to a Guile of new Drink, the Gager shall Charge the whole as new.

And forasmuch as it is found by Experience, That His Majesty is very much Defrauded of his Duties of Excise by many Brewers, who by private Pipes and Stop-cocks under Ground, and other private Conveyances, have Communication between their Strong Beer Tuns, and their Small Beer Tuns, whereby they do privately mix the Small Beer with their Strong Beer or Ale, and also Convey their Beer, Ale or Worts from the

Frauds of the Brewers by Private Pipes, &c.

Every
Common
Brewer
having a-
ny Pipes
or Stop-
cocks
under
ground,
or any o-
ther Pri-
vate Pipes
or Con-
veyances
for Beer,
Ale or
Worts out
of one
Brewing
Vessel into
another,
or out of
any Brew-
ing Vessel
into any
other
Place,
shall take
up and
Demolish
every such
Pipe, &c.
and stop
up every
hole in
every
Batch or
Floar be-
fore the
28 of Apr.
1697. on
pain to
forfeit
100/.

the sight and view of the Ga-
gers appointed to Gauge and
take an Account of the same,
which is also prejudicial to other
Brewers who work fair, and
pay His Majesty his full Duty:
Be it therefore further Enacted
by the Authority aforesaid, That
every Common Brewer, having
or keeping any Pipe or Stop-
cock under Ground, or any
other private Pipe, or other
private Conveyance in or about
his Brew-house, by which any
Beer, Ale or Worts may be
Conveyed from one Tun or
Brewing Vessel to another, or
out of any such Tun or Brew-
ing Vessel into any other Place,
shall before the Eighth and twen-
tieth Day of April, One thou-
sand six hundred ninety seven,
Take up or Demolish every such
Pipe, Stop-cock, and other
private Conveyance, and shall
also stop up every Hole in every
Tun, Batch or Float, by which
any Beer, Ale or Worts may
be Conveyed into, or out of
such Tun, Batch or Float, or
any of them; and that no Com-
mon Brewer from and after the
said

said Eight and twentieth Day of April, shall have or keep any such Pipe, Stop-cock, or other private Conveyance, by which any Beer, Ale or Worts may be Conveyed from one Tun or Brewing Vessel to another, or out of any such Tun or Brewing Vessel into any other Place, nor shall have or keep any Hole in any such Tun, Batch or float, by which any Beer, Ale or Worts may be Conveyed in to, or out of such Tun, Batch or float, or any of them, on pain to forfeit for every such Offence the Sum of One hundred Pounds.

And for the better Discovering of all such Pipes, Stop-cocks, and other Private Conveyances aforesaid, Be it further Enacted, That from and after the said Eight and twentieth Day of April, it shall and may be lawful to and for the Gagers and Officers of Excise, or any of them, in the Day time, and in the presence of a Constable, or other lawful Officer for the Peace, on Request first made, and Cause

Power of
the Gagers
to Search
for Pri-
vate Pipes.

In the day
time, and
in the pre-
sence of a
Constable

may
breake
up the
Ground,
Wall,
Partition
or other
Place, and
upon find-
ing such
Pipe may
Follow
the same
into any
Place
through
or into
which it
shall lead,
and may
Cut such
Pipe, or
turn any
Cock to
try if
such Pipe
may con-
vey any
Drink out
of one
Brewing
Vessel
into ano-
ther.

If upon
Search
no such
Pipe be
found,
Gager
shall make
good the
Ground,
&c. bro-
ken up.

declared, to break up the Ground
in any Common Brew-house,
or the Ground near adjoin-
ing, or any Wall, Partition
or other Place, to Search
for any such private Pipe, or o-
ther Private Conveyance, and
upon finding any such Pipe, or
other Private Conveyance, to
follow the same, and to break up
the Ground, House, Wall, or o-
ther Partition or Place, through
or into which any such Pipe or
other private Conveyance shall
Lead, and to break up, or cut
any such Pipe, or other private
Conveyance, and to turn any
Cock or Cocks, to Try and
Examine whether such Pipe, or
other private Conveyance may
or can Convey any Beer, Ale or
Worts out of one Tun or
Brewing Vessel into another, or
out of any such Tun or Brew-
ing Vessel into any other Place.

Provided always, That in
Case, upon such Search made,
as aforesaid, no such Pipe, or
other private Conveyance shall
be found, such Gagers and Of-
ficers shall make good the
Ground, Wall, or other Place
so

so broken up, as aforesaid, or make reasonable satisfaction to the Owner or Owners thereof; And if any Common Brewer, or any other Person or Persons whatsoever, shall Oppose, Distract or hinder any such Gauger or Officer in the due Execution of the Powers hereby Given and Granted, every such Brewer and other Person shall Forfeit and Lose for every such Offence the Sum of fifty Pounds.

Brewer or other Person opposing the Gauger in the due Execution of the Powers hereby given, shall Forfeit 50 l.

Provided nevertheless, and it is hereby Declared, That it shall and may be Lawful to and for any Common Brewer to keep and make use of any Pipes, Stop-cocks, or other Conveyances above Ground, which are Publick and in open View, for the letting his Worts out of his Copper into his publick Backs or Coolers, and for the letting his Worts out of such publick Backs or Coolers into his publick Tuns, Batches or Floats, or out of any publick Tun into his Casks, any thing in this Act, or any other Law or Statute to the contra-

Brewer may make use of any Publick Pipes or Stop-Cocks for letting his Worts out of one Publick Vessel into another.

ry in any wise notwithstanding.

And whereas notwithstanding the Penalties already imposed by former Acts, it is found by Experience, That several Brewers do set up and keep private Tuns and Cuns, by which his Majesty is much Defrauded of his Duties of Excise, and other Brewers who pay their full Duties are much prejudiced in their Trade thereby: Be it further Enacted by the Authority aforesaid, That if any Common Brewer shall at any time after the said Tenth Day of April, without Notice thereof first given at the next Office of Excise, Erect or Set up any Tun, Batch, Float, Cooler or Copper, or shall alter or enlarge any Tun, Batch, Float, Cooler or Copper already Erected or Set up, or shall have or keep any private or concealed Tun, Batch, Float, Cooler or Copper, other than such as are openly discovered and known to be commonly used in his Brewhouse or Place of Brewing, every such Brewer shall forfeit and Lose for every Tun, Batch, Float,

No Common Brewer, without first giving notice at the next Office of Excise shall Set up any Tun, Batch, Float, Cooler or Copper, nor alter or enlarge any such, nor shall have or keep any private Tun, Batch, Float, Cooler or

float, Cooler and Copper so
 Erected or Set up, Altered or
 Enlarged, kept Private or Con-
 cealed, without such Notice gi-
 ven, as aforesaid, the Sum of
 Two hundred Pounds.

Copper, on
 pain to
 Forfeit
 for every
 such Of-
 fence the
 Sum of
 200 l.

And be it further Enacted by
 the Authority aforesaid, That
 if any Common Brewer or
 Baker of Cyder, Brewing or
 Making any Beer, Ale or Cy-
 der for Sale, shall at any time
 after the said Tenth Day of A-
 pril, deliver to any Distiller or
 Vinegar Maker, any Wash,
 Tilts, Ale, Beer, Vinegar
 Beer or Cyder, without first
 giving notice to the Gager or
 Gagers, within whose Divisi-
 on or District such Brewer or
 Baker of Cyder doth or shall
 Inhabit, what Quantity of
 Wash, Tilts, Ale, Beer, Vi-
 negar Beer, or Cyder, he in-
 tends to deliver, and when and
 to whom he intends to deliver
 the same, every such Common
 Brewer or Baker of Cyder,
 shall Forfeit and Lose for every
 Barrel of Wash, Tilts, Ale,
 Beer, Vinegar Beer, and Cy-
 der, delivered without such no-

No Com-
 mon Brew-
 er or Ma-
 ker of
 Cyder, to
 deliver a-
 ny Wash,
 Tilts, Ale,
 Beer, Vi-
 negar Beer
 or Cyder,
 to any Di-
 stiller or
 Vinegar
 Maker,
 without
 first giving
 notice to
 the Ga-
 ger, on
 pain to
 Forfeit
 20 s. for
 every Bar-
 rel of
 such Li-
 quors & li-
 vered
 without
 such no-
 tice.

tice given, as aforesaid, the Sum of Twenty Shillings.

No Common Distiller to Set up any Tun, Cask, Wash-Batch, Copper, Still, or other Vessel, nor alter or enlarge any such Vessel, nor have or keep any private Tun, Cask, Wash-Batch, Copper, Still or other Vessel, nor any Private Warehouse, Store-house or other Place, for the Brewing, Making, Laying or keeping any Worts,

And whereas it is found by Experience, That notwithstanding the Penalties Imposed by former Acts, many Distillers do Erect and Set up private Backs, Stills, and other Vessels, by which His Majesty is much defrauded of His Duties of Excise: Be it therefore Enacted by the Authority aforesaid, That no Common Distiller or Maker of Low Wines, Spirits or Strong Waters for Sale or Exportation, shall at any time after the said Tenth Day of April, Erect or Set up any Tun, Cask, Wash-Batch, Copper, Still, or other Vessel for the Brewing, Making or Keeping any Worts, Wash, Low Wines, Spirits or Strong Waters, nor Alter or Enlarge any Tun, Cask, Wash-Batch, Copper, Still, or other Vessel already Erected or Set up, nor shall have or keep any private or concealed Tun, Cask, Wash-Batch, Copper, Still or other Vessel, nor any private or concealed Warehouse,

house, Storehouse, Cellar or Wash, Low-
 other place for the Brewing, Wines,
 Baking, Laying or Keeping or Spirits,
 any Morts, Wash, Low without notice first
 Wines, Spirits or Strong given at
 Waters, without first giving the next
 Notice thereof at the next Office of
 Office of Excise, within the Li- Excise, on
 mits or Jurisdiction whereof he pain to
 or they do or shall Inhabit, up Forfeit for
 on pain to forfeit for every such
 Tun, Cask, Wash-Batch, Offence
 Copper, Still, Warehouse, the Sum
 Storehouse, Cellar or other of 20 l.
 Place so Erected or Set up,
 Altered or Enlarged, kept Pri-
 vate or Concealed, the Sum of
 Twenty Pounds; And that all
 and every Person or Persons in
 whose Occupation any House,
 Out-house or other Place what-
 soever is or shall be, where any
 such Private or Concealed
 Tun, Cask, Wash-Batch,
 Copper, Still, Warehouse,
 Storehouse or Cellar shall be
 discovered or found, shall also
 forfeit and Lose the Sum of
 fifty Pounds.

And it is hereby further
 Enacted and Declared, That
 from and after the said Tenth
 Day

Any Person making or keeping any Materials fit for Distillation, and having in his Possession any Still, containing Twenty Gallons or upwards, Proof being made thereof by the Oath of one or more Credible Witnesses before some Justice of the Peace, who is hereby Impowered to Administer the same, shall be Deemed a Common Distiller for Sale.

Day of April, every Person or Persons making or keeping any Mash, Cyder or other Materials fit for Distillation, and having in his or their Possession or Occupation, any Still or Stills containing Twenty Gallons or upwards, Proof being made thereof by the Oath of one or more Credible Witnesses before some Justice of the Peace, who is hereby Impowered to Administer the same, shall be Deemed and Taken to be a Common Distiller for Sale, and shall be liable to the several Rates and Duties of Excise, and subject to the several and respective Penalties and Forfeitures Imposed by this or any former Act now in Force, the said Act or any other Law or Statute to the contrary in any wise notwithstanding.

Fines and Forfeitures how Recovered and Disposed.

And be it further Enacted by the Authority aforesaid, That all the Fines Penalties and Forfeitures by this Act Imposed, shall be Sued for, Recovered and Levied by such Ways, Means and Methods,

as any Fine, Penalty or Forfeiture is or may be Recorded by any Law or Laws of Excise, or by Action of Debt, Bill, Plaint or Information in any of His Majesties Courts or Record at Westminster, and that one moiety of every such fine, Penalty or Forfeiture shall be to His Majesty, his heirs and Successors, and the other moiety to him or them that shall Discover, Inform or Sue for the same.

And whereas by an Act made in the Second Year of the Reign of His Majesty and the late Queen Mary of Blessed Memory, Intituled, An Act for the Incouraging the Distilling Brandy and other Spirits from Corn, and for Laying several Duties on Low Wines, it was Enacted and Declared, That it should and might be Lawfull to or for any Person or Persons, during the Continuance of that Act, to Make, Draw or Distil for Sale, or to be Retailled, any Low Wines or Spirits from Drink Brewed from Malted

No Person making Low Wines or Spirits from Malt Drink or Cyder, and Paying the Duties, and being subject to all Fines and Penalties as other Distillers are, shall be Prosecuted for or by reason of his not being Free of the Distillers Company, or for not having served as an Apprentice to that Occupation.

Malted Corn; Upon the Encouragement of which said Act, many Persons have, at great Charge, set up Works for Distilling from Corn; and the said Act being since Expired: Be it therefore further Enacted and Declared by the Authority aforesaid, That it shall and may be Lawful to or for any Person or Persons who have already set up any Works or Offices, or who shall hereafter set up any Works or Offices for that purpose, and there- of shall give Notice to the Commissioners of Excise within Ten Days after the Entering such Office or Work, to Make, Draw or Distil for Sale, or to be Retailled, any Low Wines or Spirits from Drink Brewed from Malted Corn or Cyder, and to Rectifie and Refine any such Spirits of their own making only, Paying the Duties, and being subject to all Fines and Penalties as other Distillers are; Any Law, Charter or other thing to the contrary notwithstanding.



Anno V & VI.

Gulielmi & Mariæ.

An Act for Granting to Their Majesties certain Rates and Duties upon Salt, and upon Beer, Ale and other Liquors, for Securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall Voluntarily Advance the Sum of Ten hundred thousand Pounds towards Carrying on the War against *France*.

[*That is, so much of it as relates to the said Duties upon Salt.*]

WE Your Majesties most Preamble.
Loyal and Dutiful
Subjects, the Commons in
Parliament Assembled, being
sen-

sensible of the Great and Necessary Expence in which Your Majesties are Engaged for Carrying on the present War against the French King; and being desirous to Supply the same in such manner as may be least Grievous to Your Majesties Subjects: Therefore for the Incouragement of such Persons who shall Voluntarily Contribute to the Advancing and Paying into Your Majesties Exchequer, towards Carrying on the said War, any Sum or Sums of Money, not exceeding the Sum of Ten hundred thousand Pounds, upon the respective Terms and Recompences hereafter mentioned, We Your Majesties said Loyal and Dutiful Subjects, the Commons in Parliament Assembled, have Given and Granted, and do hereby Give and Grant unto Your Majesties, the several Rates and Duties herein after mentioned, for and during the several Terms herein after Expresssed; And do beseech Your Majesties that it may be Enacted,

And

And be it Enacted by the King and Queens Most Excellent Majesties, by the Advice and Consent of the Lords Spiritual and Temporal, and Commons in Parliament Assembled, and by Authority of the same, That from and after the five and twentieth Day of March, One thousand six hundred ninety four, there shall be throughout the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected and Paid unto Their Majesties, Their heirs and Successors, until the seventeenth day of May, which shall be in the year of our Lord, One thousand six hundred ninety seven, and no longer, for Salt, the Rates and Duties following; (That is to say)

Duty upon Salt to commence 25 March, 1694.

and to continue till 17 May, 1697.

For every Gallon of Salt not being of the Product or Manufacture of the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, Imported or to be Imported from and after the said five and twentieth day of March into the said Kingdom of England, Do-

Rates upon Salt Imported.

Dominion of *Wales*, and Town of *Berwick upon Tweed*, the Sum of Three Pence of Lawful Money of *England*, to be paid by the Importer thereof, over and above the present Duties now payable for Salt Imported, and after that Rate for a greater or lesser Quantity.

English
Salt.

And for every Gallon of Salt and Rock-Salt, made at the Salt-Works, or taken out of any Pits within the said Kingdom of *England*, Dominion of *Wales*, or Town of *Berwick upon Tweed*, the Sum of One Penny halfpenny, and after that Rate for a greater or lesser Quantity.

Duty on
Foreign
Salt, to be
paid by
the Im-
porter in
ready Mo-
ney upon
Entry and
before
Landing.

And be it further Enacted by the Authority aforesaid, That the Duty hereby set on all foreign and Imported Salt shall be from time to time satisfied and paid by the Merchant or Merchants, Importer or Importers of the same in ready Money, upon his or their Entry or Entries made, and before the landing thereof; and that in case any Foreign or Imported Salt shall be landed or put on Shore out of any Ship or Vessel from
be.

beyond the Seas, before due Entry be made thereof with the Collector or Officer appointed or to be appointed for the said Duty on Salt, in the Port or Place where the same shall be Imported, or before the Duty hereby Imposed be fully satisfied and paid, or without a Warrant for the landing or delivering of such Imported Salt first Signed by the Hand of the said Collector or Officer for the said Duty on Salt in the said Port and Place respectively, that all such Imported Salt as shall be Landed, put on Shore or delivered contrary to the true intent and meaning hereof, or the value thereof shall be forfeited and lost, and shall be recovered of the Importer or Proprietor thereof in manner as is herein after provided: Nevertheless, that all and every Person Importing any Salt into this Kingdom, for which the aforesaid Duty is payable by this Act, shall have Six Months time for the payment thereof from the time of the Importation, giving Security to the Person appointed to Col-
lect

Such Salt Landed before Entry, or the Duty paid, or without Warrant for Landing,

to be forfeited, or the value thereof.

Importer allowed six Months for Payment of the Duty, giving Security.

To l. per
Cent. per
An. Dis-
count on
prompt
payment.

Duty on
Salt under
the Ma-
nagement
of the
Commis-
sioners of
Excise.

All Offi-
cers rela-
ting there-
to to be
appointed
by them.

How these
Duties
shall be
levied and
recovered.

let the same; and in case such
Importer shall pay ready Mo-
ney, he shall have after the Rate
of Ten per Cent. per Annum out
of the said Duty abated him.

And be it further Enacted by
the Authority aforesaid, That
the said Duties on Salt shall
from time to time be within the
Receipt, Management and Go-
vernment of the Chief Com-
missioners and Governors of the
Receipt of Excise for the time
being; and that all Collectors
and other Officers necessary for
the Ascertaining, Collecting or
Receiving of the said Duty up-
on Salt, shall be constituted and
appointed under the Hands and
Seals of the said Commis-
sioners and Governors of the Re-
ceipt of Excise for the time be-
ing, or the major part of them;
And that all Penalties and For-
feitures by this Act Imposed,
shall be Sued for, Recovered,
Levied and Received or Mit-
igated by the same Means,
Rules, Ways and Methods
as any Penalty or Forfeiture is
to be Sued for or Recoverable
or is Mentioned, Expressed or

Directed to be Recovered in and by one Act of Parliament made in the Twelfth Year of the Reign of the late King Charles the Second, Intituled, An Act for Taking away the Court of Wards, and Liveries, and Tenures in capite, and by Knights Service and Purveyance, and Settling a Revenue on His Majesty in lieu thereof, or by any other Law or Statute now in Force relating to the Revenue of Excise; and that as fully and amply to all intents, as if the several Clauses in the said Acts, or any of them contained, were herein enacted or repeated.

And be it Enacted, That all Makers & Proprietors of Salt, and Rock-Salt within the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, shall from time to time make true Entries with the said Officers so to be appointed, as aforesaid, some or one of them, of the Quantities of Salt so by them made, or taken out of any Pit or Pits, and delivered or Imported as aforesaid; and shall likewise have a Warrant or Ticket

Makers of Salt to make true Entries with the proper Officers of the quantities of Salt by them made, &c.

And not to
remove
the same
without
Warrant
or Ticket
under the
Hand and
Seal of
such Offi-
cers.

Which
Warrant
the Offi-
cers to give
gratis, on
Payment
or Security
of Pay-
ment
within six
Months.

10 l. per
Cent. per
An. Dis-
count on
prompt
Payment.

Ticket under the Hand and Seal of some one of the said Officers, Impowering such Baker or Proprietor of Salt to carry away the same, before such time as the said Salt made or taken out of any Pit or Pits, within any the places aforesaid, or any part thereof, shall be removed or carried from the respective Salt-works or Pits, under the several Penalties and Forfeitures herein after mentioned, which said Warrant the said Officers are hereby required to give gratis unto the said Bakers or Proprietors of such Salt, upon Payment, or giving Security for the Payment of the Duties hereby granted, within Six Months after such Entry made; which Security the said Commissioners and Officers are hereby authorized and required to accept upon such Entry as aforesaid.

Provided always, That if any Person or Persons. at the time of the Entry and Delivery of his or their Salt shall pay down the Duty hereby imposed, such Person or Persons shall be al-

allowed at the Rate of Ten Pounds per Cent. per Annum for the same.

And be it further Enacted by the Authority aforesaid, That it shall and may be lawful for the said Officers so appointed, to seize all such Salt which shall, from and after the said five and twentieth Day of March, be conveying, or conveyed by Day or by Night, either by Land or by Water, before due Entry be made of such Salt, without Warrant, Ticket or Licence obtained from the Commissioners of the Duties granted by this Act, their Collectors or Officers, or some or one of them, as aforesaid, for the Conveying or Carrying the said Salt : And the Salt that shall be so seized, shall be brought to the Office appointed for these Duties, next adjoyning to the Place where such Salt shall be so seized, there to be detained and kept ; And in Case the Salt so seized shall not be claimed by the True and Lawful Owner thereof, or by one deputed under his or their Hand,

Salt conveyed away before due Entry, without Warrant, &c. from Commissioners, &c. seizable.

Salt so seized to be brought to the next adjoyning Office, there to be detained,

and not
claimed
within ten
Days, for-
feited, and
sold the
next ge-
neral Day
of Sale.

Owner
claiming
such Salt,
and not
proving
due Entry
and War-
rant, &c.
then the
Salt to be
forfeited
and sold,
and dis-
posed, as
afore said.

within Ten Days after seizure, the said Salt shall be absolutely forfeited to Their Majesties, and shall be sold the next general Day of Sale to be appointed by the Commissioners, or their Officers respectively, after the said Days are expired, the one Moiety or half part of the Proceed thereof (all necessary Charges being first deducted out of the whole) to be paid to the Use of Their Majesties, and the other Moiety or half part to be paid to the Party or Parties who seized the same; And in case such Salt so seized shall be claimed within Ten Days, by the True and Lawful Owner thereof, or by one deputed thereunto under his Hand, and if the said Owner or Claimer shall nevertheless neglect, or Refuse to make it appear before the next Justice of Peace of the County where such seizure shall be made, by the Oath of one or more Credible Witnesses, (which Oath the said Justice is hereby Impowered to Administer) that the said Salt so seized was, or had been
duly

duly Entred, and a Warrant, Ticket, or Licence obtained, for the Carrying and Conveying the same, as aforesaid, That when the said Salt shall likewise be forfeited to Their Majesties, to be sold and disposed of, as aforesaid; And every Person who shall Carry or Convey, or cause any Salt to be Carried and Conveyed before due Entry made, and Warrant or Licence obtained, as aforesaid, shall likewise forfeit to Their Majesties double the Value of such Salt so Carried or Conveyed.

Salt carried away before Entry and Warrant, &c. obtained, forfeits double the Value.

And be it further Enacted, That no Retailer nor Shopkeeper shall be permitted to Ship any Salt to be sent to any Port within this Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, before he hath made it appear by Oath, or otherwise, before the Commissioners for Collecting of the said Duties granted by this Act, or their Officers, or some or one of them, that the Duty of such Salt is paid, or secured to be paid, or that it was bought of some

No Retailer, &c. to Ship Salt to any Port within this Kingdom, before Oath, That the Duty is paid or secured to be paid, or that it was bought of some other that has paid the Duty.

other Retailer or Shopkeeper that hath paid the Duty.

And be it further Enacted, That all and every Master and Commander of any Ship or Vessel whatsoever, that from and after the said Five and twentieth Day of March, shall Transport or Carry any Salt, or Rock-Salt, from one Port to another, within this Kingdom of England, Dominion of Wales, and Town of Berwick upon Twced, shall (before he or they have any Warrant for the Landing or Delivering of such Salt (by him transported and carried) on Shore in any Port) deliver to the Officers for Collecting the said Duties granted by this Act, in the said Port, appointed to receive the same, a true particular of the Quantity so Transported and Carried, as aforesaid, Signed by the Officers for Collecting the said Duties Granted by this Act, and by the Officers of the Customs of the Port from whence the said Ship or Vessel came; and that then the Master or his Mate, or the Boat-

Masters of
Ships carrying Salt
from Port to Port to
deliver to the proper
Officer in the Port a
true Particular of
the Salt,

Signed by
the Collectors,

and by the
Customs of the Port
whence the Ship
came.

Boatswain of such Ship or Vessel, shall make Oath before the Commissioners for Collecting the said Duties granted by this Act, or their Officers, some, or one of them, That to his knowledge there hath not been laid on Board, or taken into the said Ship or Vessel, any Salt, since he or they came from such Port, as aforesaid; And in case such Ship or Vessel be to deliver one part of her Salt at one Port, and another part at another Port or Ports, That then the Officers for Collecting the said Duties, and Officers of the Customs, when such part of the said Salt shall be delivered, shall certifie on the backside of the Cockquet Transire, or other Warrant, or else by Certificate alone, under the Hands and Seals of the Officers, how much, and what Quantity of the Salt mentioned in the Cocquet Transire, or other Warrant, from the Port from whence such Ship or Vessel came, hath been there Landed and Delivered, upon the penalty of forfeiting double

Master, &c. to make Oath, That no Salt has been taken into the said Ship since he came from such Port.

Such Ship delivering Salt at several Ports, the Officers to certifie on the backside of the Transire, &c. what Quantity of Salt hath been there delivered.

Forfeiture double the Value.

ble the Value of the Salt that shall be otherwise delivered.

Tickets,
Warrants
or Licen-
ces gratis.

And be it further Enacted, That no Fee or Reward be had or taken, for Making, Issuing, or Granting any of the Tickets, Warrants or Licences herein before mentioned, but that the same be Made, Issued and Granted gratis.

The Rates
to be re-
paid for
Fish Ex-
ported.

Provided always, and be it Enacted by the Authority aforesaid, That for all such Fish, hereafter mentioned, as shall be Exported during the continuance of the Duty upon Salt by this Act Imposed, from any Port or Place in this Kingdom, Dominion of Wales, or Town of Berwick upon Tweed, into Parts beyond the Seas, by any Person or Persons whatsoever, the Rates or Sums of Money hereafter Expressed (That is to say)

For Pil-
chards.

For every Cask or Vessel of Pilchards or Scads, containing Fifty Gallons, Twelve Shillings, and so

to proportionably for a greater or lesser Quantity:

For every Barrel of White Her- White Herrings.
rings, Two Shillings and Six Pence:

For every Barrel of Red Her- Red Her-
rings.
rings, Two Shillings :

For every Barrel of Salmon, Five Salmon.
Shillings :

For every Hundred of Cod-Fish, Cod-fish,
Ling, Conger or Hake, Fifteen &c.
Shillings, and so proportionably for
a greater or smaller Number or
Quantity :

Shall be paid by the Officer To be paid
by the Of-
ficer in the
Port
whence
such Fish
is Export-
ed within
Thirty
Days.
Appointed to Collect the Duties
on Salt, payable by this Act,
in the same Port from whence
any such Fish shall be Export-
ed, within Thirty Days after
Demand thereof, on a Deben-
ture to be prepared by the Col-
lector of the Customs in the
Port where such Fish shall be
Entred out for Exportation,
and Verified by the Person exe-
cuting

Exporter
to make
Oath be-
fore De-
benture
allowed,
That the
Fish were
English
taken, and
Exported
beyond
the Seas,
and not to
be reland-
ed in *Eng-
land, &c.*

Officer
not ha-
ving suf-
ficient to
pay the
said De-
benture,
upon Cer-
tificate
thereof
Commis-
sioners of
Excise
Charged
with the
Payment,
to be
made in
course out
of the first
Moneys
arising out
of the Du-
ties on
Salt.

cutting the Office of Searcher
in such Port, as to the Quan-
tity of Fish actually Shipped;
and that the Oath of the Ex-
porter or Agent be first taken
before the Principal Officers
of the said Port, before the De-
benture be Allowed, who are
hereby Required and Impower-
ed to give the said Oath, That
the Fish, in such Debenture
mentioned, were *English* taken,
and really Exported to Parts
beyond the Seas, and not in-
tended to be Relanded in Eng-
land, Wales or Perwick; for
which Debenture, no Fee or
Reward shall be taken. And in
case the Officer hereby directed
to Pay such Debenture, shall
not have sufficient Money in
his Hands to Pay the same,
then upon Certificate there-
of by him made (which
Certificate he is hereby
Required to give the Party
gratis) the Principal Com-
missioners for Managing
Their Majesties Revenue of
Excise for the time being, shall be
Chargeable with the said Pay-
ment, to be made in course out of
the

the first Money in their Hands, arising out of the said Duties upon Salt; And any Officer neglecting or refusing to Pay the said Money, or to give such Certificate as is here directed, shall Forfeit double the Sum so to be Paid to the Party grieved, to be Recovered by Action of Debt, Bill, Plaint or Information, wherein no Essoign, Protection or Wager of Law shall be Allowed.

Officer refusing to Pay or give Certificate, Forfeits double the Sum to the Party grieved.

Provided always, and be it Enacted by the Authority aforesaid, That if any Person or Persons shall Export beyond the Seas any Salt, as well Foreign as English, or any Rock-Salt, the Officer of the Place where the said Salt was made, taken out of Pits, or Imported, and the Duty thereof Paid or Secured to be Paid, shall upon Demand deliver gratis a Certificate under his hand and Seal, that the Duty Imposed by this Act, on such Salt, hath been duly Paid or Secured to be Paid; and then the Officer of the Place where the Salt is Exported upon pro-

Upon Exportation Officer of the Place where the Salt was Made or Imported, to Certifie gratis, that the Duty has been Paid, or Secured to be Paid.

Officer of the Place where the Salt is Ex-

ported, to
give a De-
benture
for the
Repay-
ment of
the Duty.

Upon pro-
ducing
such Cer-
tificate to
the Offi-
cer where
the Duty
has been
Paid or
Secured,
the Secu-
rity to be
Dischar-
ged, and
the Duty
repaid
without
Fee.

Iustices of
the Peace,
not deal-
ing in
Salt, to
set the
Prices of
Salt, to be
Sold by
the first
Seller.

duc-
ing the said Certificate, and
Oath made of Shipping off the
said Salt, and of its not being
Relanded in England or Wales,
shall give a Debenture under
his hand for Repayment of the
said Duty; which being produ-
ced to the Officer of the Place
where the Duty on the said
Salt shall have been Paid, or
Secured to be Paid, such Se-
curity shall be Discharged; And
all and every Sum and Sums
of Money, paid for the Duty
of the said Salt shall be repaid
upon Demand by the said Of-
ficer without Fee or Reward.

And be it further Enacted,
That the Iustices of Peace
not concerned in making or sel-
ling Salt, in every County, Ri-
ding or Division of England,
shall and are hereby Authorized
and Impowered at every Easter
and Michaelmas Quarter Ses-
sions, to set the Prices of all
Salt and Rock-Salt, to be
sold by the maker or first seller
thereof in the said County for
the half Year next ensuing;
and that no Person or Persons
that shall be the Maker or first
seller

seller of any Salt shall sell the same for more than the Prices so set by the said Justices, as aforesaid, over and above the Duty payable by virtue of this Act, upon pain of forfeiting for every such Offence five Pounds, and double the value of the Salt so sold, to be Levied by Distress and Sale of the Offenders Goods, the one Moiety thereof to be paid to Their Majesties, Their Heirs and Successors, and the other Moiety thereof to the Informer.

No Maker to Sell above those Prices,

upon Forfeiture of 5 l. and double the Value of the Salt.

And be it Enacted and Declared, That all Salt Imported or brought by Sea or Land into the Kingdom of England, Dominion of Wales or Town of Berwick upon Tweed, and not of the Product of any of the said Places, shall be adjudged and deemed to be Foreign Salt Imported, and shall be Charged as such with the Duty of Three Pence per Gallon by this Act granted, and that all Scotch Salt brought into England by Land, shall be Entred at Carlisle or Berwick, with the Officer or Officers for that purpose there to

What Salt to be deemed Foreign Salt.

Scotch Salt brought by Land, to be Entred at Berwick or Carlisle,

under
Forfeiture
of double
the Va-
lue.

be appointed, under the Pen-
alty of the Forfeiture of dou-
ble the value of such Salt to
brought in.

Chief
Commis-
sioners to
take the
Oaths
1 W. & M.
before one
of the
Barons of
the Ex-
chequer,

and the
Oath fol-
lowing.

And be it Enacted by the Au-
thority aforesaid, That no Per-
son or Persons shall be capable
of Acting as Chief Commis-
sioner for Collecting the said Du-
ties granted by this Act, until
he or they shall before one of the
Barons of the Exchequer take
the Oaths appointed by an Act
of Parliament made in the
first Year of Their Majesties
Reign, Intituled, An Act for
the Abrogating the Oaths of Su-
premacie and Allegiance, and Ap-
pointing other Oaths, and the
Oath following ;

YOU shall swear to Execute
your Office truly and faith-
fully without Favour or Affection,
and shall from time to time true Ac-
count Make and Deliver to such
Person and Persons as Their Maje-
sties shall appoint to Receive the
same, and shall take no Fee or Re-
ward for the Execution of the said
Office from any other Person than
from Their Majesties, or those
whom

whom Their Majesties shall Ap-
point on that behalf;

So help you God, &c.

And be it likewise Enacted, That no Person or Persons shall be capable of intermeddling with any Office or Imployment relating to the said Duties granted by this Act, other than that of Chief Commissioner, until he or they shall (before two or more of the Chief Commissioners for Collecting the Duties granted by this Act, or before Two or more of the Justices of the Peace of the County or Place where they shall be appointed Officers for Execution of this Act) take the aforesaid Oaths appointed by the said Act, and the said other last mentioned Oath *mutatis mutandis*; And the said Barons of the Exchequer, and Chief Commissioners for Collecting the said Duties granted by this Act, the said Justices are hereby Impowered, and Required to Administer the said Oaths.

Inferiour
Officers to
take the
said Oaths
before the
Commis-
sioners
or Two or
more Ju-
stices of
the Peace
of the
Place
where
they exe-
cute their
said Of-
fices.

Provided

Persons
Sued may
Plead the
General
Issue, and
Recover
double
Costs.

Provided always, and be it Enacted, That if any Person or Persons shall at any time be Sued or Prosecuted for any thing by him or them done, or executed in pursuance of this Act, he or they shall or may plead the general Issue, and give this Act in Evidence for his Defence; and if upon a Tryal a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs be Nonsuit, discontinue or forbear Prosecuting the said Actions, then such Defendant or Defendants shall have double Costs to him or them awarded against such Plaintiff or Plaintiffs; for which Costs he shall have such Remedy as in other Cases where Costs are by Law given to Defendants.

No Writs
of Certiorari to
superfede
Execution
or Proceedings.

Provided also, and be it Enacted, That no Writ or Writs of Certiorari shall supersede Execution or other proceedings upon any Order or Orders made by the said Chief Commissioners or Justices of Peace, in pursuance of this Act; but that Execution and other Proceedings shall and may be had and made

made thereupon; any such Writ or Writs, or Allowance thereof notwithstanding.

Provided always, and be it further Enacted, for the ascer-
taining of all Measures where the said Duties are to be paid, That all Salt be Measured by a Bushel of Eight Gallons Winchester Measure.
And by Sworn Measurers living upon the place.

And be it Enacted, That no Salt shall be delivered from any Salt-works or Pits, without notice first given to the Officer appointed for that purpose, upon pain of Forfeiture of the Salt so delivered; and upon pain of Twenty Pounds to be forfeited by the Owner or Owners of the Salt-Works or Pits where such Salt shall be so delivered; the Moiety of which Forfeitures to be to the use of the Prosecutor, and the other Moiety to the use of Their Majesties. And

Salt not to be delivered from the Pits without Notice,

upon Forfeiture of the Salt and 20 l.

Upon Re-
landing
Salt for
which the
Duty has
been Dis-
charged
upon Ex-
portation,
before the
Duty be
again
Paid, the
Offender
to Forfeit
double
the Value,
&c.

And be it further Enacted by the Authority aforesaid, That if any of the Salt for which the Duty shall have been repaid and discharged upon the Exportation thereof, as is herein before directed, shall (by Fraud or otherwise) be Landed in England, Dominion of Wales, or Town of Berwick upon Tweed, before the Duty be again paid, and such Entry, and all other things performed, as are herein before required, in case where any Foreign Salt is imported, every person so offending shall Forfeit double the Value of such Salt so Landed, and such other Penalties and Forfeitures as are herein inflicted upon any Person who shall Land any Foreign Salt, contrary to the true Intent and Meaning of this Act.

Vessel pe-
rishing at
Sea, or ta-
ken by E-
nemy,
Merchant
upon
Proof may
Buy like
Quantity
of Salt
Duty-
free.

And be it further Enacted by the Authority aforesaid, That if any Merchant or other Person, being a Subject of this Realm of England, shall, during the continuance of this Act, ship any Salt or Rock-Salt, that hath Paid the Duty to Their Ma-
jesty:

Majesties by this Act Imposed, to Convey it by Sea to any part of England, and the Vessel, on which such Salt, as aforesaid, is shipped, shall either perish at Sea, or be taken by Enemies with such Salt on Board her, that in such case any Merchant or Person, Owner of the said Salt, shall, upon Proof made before the Justices of the Peace at the Quarter Sessions held for the County, Riding, Division or Town wherein he doth inhabit, of the loss of such Salt so shipped, receive from the said Sessions a Certificate that such Proof was made before them, and, upon producing the said Certificate to any of Their Majesties Officers Appointed to Collect the Duty by this Act Imposed, the said Officer or Officers are hereby Required to let such Persons buy the like Quantity of Salt, as is Expressed in the Certificate to be lost, without paying to Their Majesties any Duty or Excise for the same; any thing in this Act contained to the contrary notwithstanding.

Owners
may re-
move out
of the
Pits, &c.
any Rock-
Salt into
their own
Warehou-
ses after
due Entry,
&c.

Owners
not obli-
ged to pay
the Duty
till the
Salt be
Sold and
delivered.

Provided also, and be it En-
acted, That it shall and may be
Lawful for the Owners and Pro-
prietors of any Salt-Rock or
Rock-Salt, to remove and car-
ry out of and from the Pits or
Warehouses adjoyning to or be-
longing to such Pits, into his or
their other Warehouses, or o-
ther Places for storing thereof,
for conveniency of Selling or
Shipping off the same, any of
the said Salt-Rock or Rock-
Salt, after due Entry made
thereof, and a Warrant or
Ticket taken for the same, from
the Officer next to such Salt-
Pits, which Warrant or Ticket
the said Officer is hereby Requi-
red, upon demand, to give with-
out Fee or Reward, as afore-
said; And that the said Owners
or Proprietors shall not be obli-
ged to pay or secure the payment
of the said Duty, until such time
as the said Salt-Rock or Rock-
Salt shall be sold and delivered,
as aforesaid.

And be it further Enacted by
the Authority aforesaid, That no
Person or Persons whatsoever
shall be obliged by virtue of any
Con-

Contract made, at any time before the first Day of December, One thousand six hundred ninety three, to deliver any Salt or Rock-Salt, unless the Person who is to receive the same, shall before or at the time for delivery of the same, by such Contract pay to the Seller thereof such Sum or Sums, as he shall have paid or secured to pay for the Duty for the same by virtue of this Act.

Contracts before
1 Dec.

1693. to deliver Salt void; unless Persons to receive the same pay the Duty.

And whereas Salt made at the present Salt-works in the County Palatine of Chester, when taken from the Pans is put into Walms, Baskets or Cessels, and must be carried by the Maker some Miles distant from the Works before he can deliver the same to the Merchant or first Buyer, so that to break and measure the Salt at the said Salt-Works, would be great loss to the Makers thereof, Be it therefore Enacted, That all Salt made at the said Salt-Works in the said County, shall be Entred by weight only, and that Fifty six Pounds weight thereof shall be deemed and taken

Salt made in *Cheshire* to be Entred by Weight.

56 Pounds thereof to be deemed a Winchester Bushel.

ken to be a Winchester Bushel of Eight Gallons Winchester Measure, and shall be Entred, Rated and Tared accordingly.

Salt-Rock
or Rock-
Salt to be
Entred by
Weight.

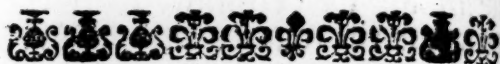
And whereas Salt-Rock or Rock-Salt taken out of Pits is in such great Lumps that it cannot be measured without breaking the same to Powder, which would be great loss to the Proprietors thereof, Be it therefore Enacted, That all Salt-Rock or Rock-Salt taken out of Pits, shall be Entred by weight only, and that firscore Pounds weight thereof shall be deemed and taken to be a Winchester Bushel of Eight Gallons Winchester Measure, and shall be Entred, Rated and Tared accordingly.

120 pounds
thereof a
Winchester
Bushel.

And to the intent that Salt made by melting and refining of Rock-Salt may not contrary to the true intent and meaning of this Act be charged more than other English Salt, Be it further Enacted by the Authority aforesaid, That where any such Rock-Salt shall be melted and refined, which had before paid the Duty Imposed by this Act, according to the Direction of the same,

A Draw-
back of
12 d. per
Bushel
upon all
Rock-Salt
refined.

same, the Person who shall make such Salt by refining, shall receive an Allowance and Abatement of Duty on the Salt by him so made, after the Rate and Proportion of Twelve Pence for every Bushel of such Rock-Salt so melted and refined, which had paid the Duty, as aforesaid, Oath being first made before some Justice of the Peace near adjoyning to such Salt-Works of the particular Quantities of the said Rock-Salt so by him employed in making the said Salt by refining, which Oath the said Justice of the Peace is hereby Impowred to Administer, and upon due Proof by Oath or otherwise made of the Payment of the Duty Imposed by this Act.



Anno VII & VIII.

Gulielmi & Mariæ.

An Act for Continuing to His Majesty certain Duties upon Salt, &c.

Preamble.

Whereas by an Act made at the Parliament held in the Fifth and Sixth Years of the Reign of his Present Majesty, and the late Queen Mary of Blessed Memory, Intituled, An Act for Granting to Their Majesties certain Rates and Duties upon Salt, and upon Beer, Ale and other Liquors, for Securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall Voluntarily Advance the Sum of Ten hundred thousand Pounds towards carrying on the War against France, It was Enacted, That from and after the
five

five and twentieth day of March, One thousand six hundred ninety four, there should be throughout the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected and Paid unto Their Majesties, Their Heirs and Successors, until the Seventeenth day of May, which shall be in the Year of our Lord, One thousand six hundred ninety seven, and no longer, for Salt, the several Rates and Duties therein mentioned, We Your Majesties most Loyal and Dutiful Subjects, the Commons in Parliament Assembled, being sensible of the great and necessary Expence in which Your Majesty is engaged, for carrying on the present War against the French King, and being desirous to supply the same, in such manner as may be least Grievous to Your Majesties Subjects, therefore for the Encouragement of such Persons who shall voluntarily Contribute to the Advancing and Paying into Your Majesties Exchequer,

quer, towards carrying on the said War, any Sum or Sums of Money, not exceeding the Sum of five and twenty hundred and sixty four thousand Pounds, upon the Respective Terms and Recompences herein after mentioned, We Your Majesties said Loyal and Dutiful Subjects, the Commons in Parliament Assembled, have Given and Granted, and do hereby Give and Grant unto Your Majesty, Your Heirs and Successors, Kings and Queens of England, the several Rates and Duties, herein after mentioned.

Salt Act
made An.
5 & 6 W
& M. con-
tinued and
made per-
petual.

And be it Enacted by the Kings most Excellent Majesty by and with the Advice and Consent of the Lords Spiritual and Temporal, and the Commons in Parliament Assembled and by the Authority of the same That all and every the Rates and Duties upon Salt, Granted by the said Recited Act, shall be Raised, Levied, Collected Answered and Paid unto Your Majesty, Your Heirs and Successors, Kings and Queens of

England, for ever, in the same Manner and Form, and by such Rules, Ways and Means, and under such Penalties and Forfeitures, as are mentioned in the said Act, for Raising, Levying, Collecting, Answering and Paying the same, for the Term Granted in the said Act; And that the said recited Act, and every Article, Rule and Clause therein mentioned, as for and concerning the Rates, Duties and Impositions upon Salt, shall continue and be in full Force for ever, as fully and amply to all Intents and Purposes, as if the same were particularly Recited, Expressed and Enacted in the Body of this Act.

And whereas in and by an Act of Parliament made in the Fifth and Sixth Years of the Reign of His Majesty, and the late Queen Mary of Blessed Memory, Enacted, An Act for Granting to Their Majesties certain Rates and Duties upon Salt, and upon Beer, Ale, and other Liquors, for Securing certain Recompences and Advantages in the said Act mentioned,

tioned, to such Persons as shall Voluntarily Advance the Sum of Ten hundred thousand Pounds, towards Carrying on the War against France, It is **Provided and Enacted**, That there should be **Raised, Levied, Collected and Paid to Their Majesties, Their Heirs and Successors**, until the **Seventeenth of May**, One thousand six hundred ninety and seven, for every Gallon of Salt, and Rock-Salt made at the Salt Works, or taken out of any Pits within the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, **One Penny half-penny**, and after that Rate for a greater or lesser Quantity: And whereas some Dispute hath since arisen, Whether Salt Refined, or Salt made from Salt, either Imported, or made in England, and hath paid the Duties by the said Act Imposed, and is since melted down, either in Sea-Water or other Water, and made into Salt again, shall be Charged with the Duty of One Penny half-penny: For the Settling whereof, It is hereby Declared and Enacted,

by the Authority aforesaid, That all Salt made from Rock-Salt (allowing the Draw-back for the same, as in the said Act is mentioned) and all Refined Salt, or Salt made from Salt, either Imported or Made in England, was and is intended to be Charged and Chargeable with the said Duty of One Penny half-penny per Gallon; And any thing in the said Act to the contrary notwithstanding.

All Salt made from Rock-Salt (allowing the Draw-back for the same) and all Refined Salt, &c. chargeable with 1 d. ob. per Gallon.

And whereas the Measures for making the Winchester Bushel, at Eight Gallons to the Bushel, appointed by the said Act for Measuring of Salt, for Payment of the said Duties are various and unequal, and have proved Inconvenient, not only to the Duties, but to the Makers and Traders in Salt in General: For the prevention whereof, and the Payment of the said Duties more equally, It is hereby Declared and Enacted by the Authority aforesaid, That all Salt at all Salt Works and Salt Pits (Rock-Salt excepted) shall be ascertained, as to the Pay-

All Salt (except Rock-Salt) to be Entered at the Rate of 56 pounds to the Bushel.

ment of the said Duties, at the Rate of Fifty six Pounds Weight to the Bushel, and no more; Any thing in the said Act to the contrary thereof in any wise notwithstanding.

All Salt brought from Scotland by Land, and all Imported Salt, Put on Shore before due Entry with the proper Officer and Payment of the Duties, to be forfeited.

And be it further Enacted and Declared by the Authority aforesaid, That all Salt, whether brought from Scotland by Land, and also all Imported Salt, whether the same be of the Product or Manufacture of this Kingdom, or of the Dominion of Wales, or Town of Berwick upon Tweed, Brought in, Landed or Put on Shore, before due Entry made with the Officer appointed to Receive the same, and Payment of Duties by the said Act Imposed, shall be forfeited, one Moiety to His Majesty, His Heirs and Successors, and the other Moiety thereof to him or them that shall or will Seize, Inform or Sue for the same; Any thing in the said Act to the contrary in any wise notwithstanding.

And for the better ascertain-
 ing the said Duties on Salt,
 according to the Bushel of Fifty
 six Pound Weight herein before
 Declared, in all Parts and
 Places where any Salt Work
 or Salt Pit is or shall be, Be
 it Enacted by the Authority a-
 foresaid, That every Collector
 or Officer appointed to Receive
 and Collect the said Duties,
 shall, from and after the said
 Seventeenth day of May, One
 thousand six hundred ninety and
 six, provide at every such Salt
 Work or Salt Pit, a sufficient
 Beam, Scale and Weights,
 or Stileard; and shall have
 Liberty to fix the same in some
 convenient place in or about
 such Salt Work or Salt Pit,
 for the Weighing all Salt that
 shall be delivered from such
 Salt Work or Salt Pit; And
 that one or more Person or
 Persons (as occasion shall re-
 quire) living on or near such
 Salt Work or Salt Pit, shall
 be Admitted and Sworn to the
 due and true Weighing all
 Salt from thence, to be deli-
 vered before one or more Justice

Collectors
 to provide
 Scales,
 &c. for
 the weigh-
 ing all
 Salt at the
 Salt
 Works,

and to fix
 the same
 in some
 conveni-
 ent place.

Weighers
 to be ad-
 mitted
 and sworn
 living
 near the
 Works.

Weighers
to be paid
by the
Collectors

or Justices of the Peace near adjoining (which Oath he or they are hereby Impowered to Administer) without Fee or Reward; And such Weigher and Weighers shall be satisfied and paid for their pains in Weighing such Salt, by the said Collector or Officer for the said Duties; Any thing herein or in the said former Act to the contrary hereof notwithstanding.

Officers to
give gra-
tis several
Warrants
to each
Carrier of
Salt for
such se-
veral
Horse
Loads of
Salt as he
shall load
at one
time.

And whereas the Carriers of Salt do frequently Load several Horses with Salt at one Salt Wozk, and at one time, for which they have had but one Warrant, or Permit, and are often obliged, for Convenient Carriage of the said Salt to several Places, to separate the said the Horses, and to Drive them several Roads, by which means some of the said Salt has been liable to Seizure : For prevention therefore of such Inconveniencies to the said Carriers, It is hereby Enacted, and the said Officers are hereby strictly Charged and Required to Deliver gratis, and without delay, such and so many several

several Warrants or Permits to each Carrier of Salt, as he shall Demand, for such several Horse Loads of Salt as he shall Load at one time, and at one Salt Work; Any thing heretofore to the contrary notwithstanding.

Provided always, and be it Enacted by the Authority aforesaid, That all and every the Rates and Sums of Money, directed to be paid by an Act made in the Fifth and Sixth Years of the Reign of his Majesty and the late Queen Mary, and herein first Recited, for the several sorts of Fish (Except Conger) therein mentioned to be Exported, shall be Allowed and Paid, during the Continuance of this Act, in such manner, as by the said first recited Act is directed and appointed, any thing herein to the contrary notwithstanding.

And be it Enacted by the Authority aforesaid, That all Persons Selling Salt (except Foreign Salt) made for Use, shall from and after the Se-

All the Rates directed
s & 6
W & M
for several
sorts of
Fish (except
Conger) ex-
ported, to
be allowed
during
this Act.

After 17th
May, 1696
 all Salt
 (except
 Foreign
 Salt) to
 be sold at
 56 pound
 to the
 Bushel,

upon the
 forfeiture
 of 5 *l.*

Lord
 Mayor,
&c. on
 1 *May,*
 1696. to
 set the
 Rates and
 Prices on
 on all Salt
 to be sold
 after
 1 *May,*
 in *London*
 and Bills
 of Mor-
 tality.

venteenth day of May, One
 thousand six hundred ninety
 and six, Sell the same after
 the Rate of Fifty six Pound
 Weight to the Bushel, and
 not otherwise, and so in
 proportion for a greater or
 lesser Quantity; And that e-
 very Person Offending there-
 in, shall for every such Of-
 fence, forfeit the Sum of Five
 Pounds to the Informer, to
 be Sued for and Recovered,
 in such manner as other For-
 feitures by this Act are to be
 Sued for and Recovered.

And for the Preventing of
 Exactions upon Sale of Salt
 in this Kingdom, and to have
 the Rates and Prices there-
 of Ascertained, Be it fur-
 ther Enacted and Declared
 by the Authority aforesaid,
 That the Lord Mayor and
 Court of Aldermen of the Ci-
 ty of London shall and may,
 and are hereby Required in
 the Court of Aldermen with-
 in the City of London, upon
 or before the First Day of
 May, in the Year of our Lord,
 One thousand six hundred
 ninety

ninety and six, Set, Ascertain
 and Publish in Writing certain
 Reasonable Rates and Prices
 upon all Salt to be Sold, or
 Exposed to Sale, after the said
 first Day of May, in the City
 of London and Precincts there-
 of, and the Bills of Mortality; And the
 And that the respective Justices of
 of Peace for the respective Peace
 Counties, Cities and Places, in the
 within the Kingdom of England, several
 Dominion of Wales, and Town Counties,
 of Berwick upon Tweed, shall &c. on
 and may, and are hereby Re- 1. Aug.
 quired, upon or before the first 1696.
 Day of August, in the Year of
 our Lord, One thousand six
 hundred ninety six, at the sever-
 al and respective General Ses-
 sions of the Peace for the said
 several and respective Counties,
 Cities and Places, wherein they
 are or shall be Justices of the
 Peace, Set, Ascertain and du-
 ly Publish in Writing, certain
 reasonable Rates and Prices up-
 on all Salt to be Sold or exposed
 to Sale, after the said first Day
 of August, within the said sever-
 al and respective Counties,
 Cities and Places, wherein
 they

The Lord
Mayor,
&c. and
the Justices
in the
respective
Counties,
at their
General
Sessions,
after 1. *Ann.*
to Alter
and Cor-
rect the
Rates and
Prices of
all Salt.

Which
Rates all
Persons
to ob-
serve,

they are or shall be Justices of the Peace, And that the Lord Mayor of London, and the said Court of Aldermen, in the Court of Aldermen, and that the said respective Justices of the Peace of the severall and respective Counties, Cities and Places aforesaid, as aforesaid, at the severall and respective General Sessions of the Peace for the said severall and respective Counties, Cities and Places, wherein they are or shall be Justices of the Peace, shall and may, and are hereby Required, from time to time, (if necessary) at the severall and respective General Sessions of the Peace, for the said severall and respective Counties, Cities and Places, from and after the said first Day of August, by Writing duly made and published, Alter and Correct the Rates and Prices of all Salt, to be Sold and Exposed to Sale, in the said severall and respective Places; which Rates and Prices which shall be so set, ascertained, altered and corrected, are hereby Enacted and Required to be observed,

served, accepted, received and
 taken by all and every Person
 and Persons, Selling, or expo-
 sed to Sale, any Salt within
 the Kingdom of England, Do-
 minion of Wales, or Town of
 Berwick upon Tweed; And if a-
 ny Person or Persons shall Sell
 any Salt at any higher Price or
 Rate, or refuse to Sell any Salt
 at the Prices and Rates afore-
 said, such Person and Persons
 so offending, shall, for every
 such Offence, forfeit and pay
 the Sum of Five Pounds, to
 be Levied out of the Goods and
 Chattels of such Offender or
 Offenders, by Distress and
 Sale thereof, by Warrant un-
 der the Hand and Seal of the
 Lord Mayor of the City of Lon-
 don, or of any Justice or Justi-
 ces of the Peace for the Place
 or Places wherein such Offence
 shall be committed, or Distress
 shall be to be made; And in de-
 fault of sufficient Distress for
 the same, it shall and may be
 Lawful by Warrant under Hand
 and Seal, from the Lord Mayor
 of the City of London, or from
 any such Justice of the Peace,

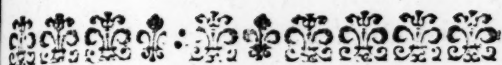
Under the
 Penalty of
 5 £. to be
 Levied
 out of the
 Goods and
 Chattels
 of the Of-
 fender by
 Distress,
 by War-
 rant of the
 Lord
 Mayor,
 &c.

And in
 default of
 Distress
 the Of-
 fender to
 be Impri-
 soned by
 Warrant,
 &c.

as aforesaid, to Imprison the said Offender or Offenders, until such Offender or Offenders shall pay the said Sum of five Pounds; one Moiety of which Sum of five Pounds is hereby Enacted to be paid to the Use of our Sovereign Lord the King, and the other Moiety thereof to be paid to such Person or Persons as shall Inform and Prosecute for the same, before the said Lord Mayor of London, or the said respective Justices of the Peace, as aforesaid.

This Act
not to
prejudice
any Judg-
ment gi-
ven, or a-
ny Suit
depending
at *West-*
minster,
in relation
to the
Melting
or Refi-
ning Salt.

Provided always, and be it Enacted by the Authority aforesaid, That nothing in this Act contained shall be taken or construed to the Prejudice of any Judgment given in any of His Majesties Courts at *Westminster*, or any Suit now depending there, in Relation to the Melting or Refining of Salt.



Anno VIII. & IX.

Gulielmi III. Regis.

*Additional Duties upon Salt, by
an Act 8 & 9 W. 3. Intituled,
An Act for making good
the Deficiencies of several
Funds therein mentioned;
And for Enlarging the Capital
Stock of the Bank of
England; And for Raising
the Publick Credit.*

AND to the end there may be
no defect in the Payment
of the Interest by this Act In-
tended and Directed to be Paid
out of the Moneys hereby
Granted or Appropriated, and
that the General Fund by this
Act Provided, for the Purposes
in this Act mentioned, may be
Enlarged for the full Satisfacti-
on of all Persons that are or
may be concerned therein, We
Pour

Your Majesties said Dutiful and Loyal Subjects, the Commons in Parliament Assembled, do further Give and Grant unto Your Majesty, the several Additional Rates or Duties upon Salt herein after mentioned, for and during the Term herein after Expressed; And do Beseech Your Majesty that it may be Enacted: And be it further Enacted by the Authority aforesaid, That from and after the Five and twentieth Day of March, One thousand six hundred ninety seven, there shall be throughout the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected and Paid unto His Majesty, His Heirs and Successors, until the Five and twentieth Day of December, which shall be in the Year of our Lord, One thousand six hundred ninety nine, and no longer, for Salt, the Rates and Duties following, over and above all other Duties already payable for the same, That is to say,

Additional Duties upon Salt, to Commence from 25 March, 1697.

To continue till 25 Decem. 1699.

For every Gallon of Salt that shall be Imported into the Kingdom of ^{The Rates upon Im-} ~~England, Dominion of Wales, or~~ ^{ported} ~~Town of Berwick upon Tweed,~~ ^{Salt.} within the time aforesaid, the Sum of Two Pence of Lawful Money of ~~England,~~ to be paid by the Importer thereof, and after that Rate for a greater or lesser Quantity.

And for every Gallon of Salt, and ^{English} ~~Rock-Salt~~ ^{Salt.} made at the Salt Works, or taken out of any Salt Pits within the Kingdom of ~~England, Domi-~~ ~~nion of Wales, or Town of Ber-~~ ~~wick upon Tweed,~~ within the Days or Times aforesaid, the Sum of One Penny, and after that Rate for a greater or lesser Quantity.

And for the better Ascertain-
ing, Charging, Levying, Col-
lecting and Answering all and
every the Duties hereby Set
or Imposed, as well upon Fo-
reign and Imported Salt, as
upon Salt and Rock-Salt
made at the Salt Works, or
taken out of any Salt Pits
within the said Kingdom of Eng-
land, Dominion of Wales, and
Town of Berwick upon Tweed,
during the Term hereby Grant-
ed :

These Additional
Duties to
be Levied
by such
Rules and
under
such Pe-
nalties as
are direct-
ed 5 & 6
W. & M.
& 7 & 8
W. 3.

ed : Be it further Enacted by the
Authority aforesaid, That all
and every the Powers, Autho-
rities, Directions, Rules,
Wayes, Methods, Penalties,
Forfeitures, Clauses, Matters
and Things, which in and by
One Act made in the Parliament
holden at Westminster, in the
Fifth and Sixth Years of the
Reign of his Majesty and the
late Queen of Blessed Memory,
Intituled, An Act for Granting to
Their Majesties certain Rates and
Duties upon Salt, and upon Beer,
Ale, and other Liquors, for Secu-
ring certain Recompences and Ad-
vantages in the said Act mentioned,
to such Persons as shall Voluntarily
Advance the Sum of Ten hundred
thousand Pounds towards Carrying
on the War against *France*, And
in and by one other Act made in
the Parliament holden at West-
minster, in the Seventh and
Eighth years of his Majesties
Reign, Intituled, An Act for
Continuing to His Majesty certain
Duties upon Salt, Glass Wares, Stone
and Earthen Wares, and for Grant-
ing several Duties upon Tobacco
Pipes, and other Earthen Wares,
for

for Carrying on the War against France, and for Establishing a National Land Bank, and for Taking off the Duties upon Tunnage of Ships, and upon Coals, are **Pro-
vided, Settled or Established,** for or concerning the Raising, Levying, Ascertaining, Securing, Collecting or Recovering, the several Duties upon Salt and Rock-Salt thereby Granted or Continued, and for Determining and Ascertaining the Measure of English Salt by Weight, shall be Exercised, Practised, Applied, Levied, Recovered, and put in Execution, for the Raising, Levying, Charging, Ascertaining, Securing, Collecting, Recovering and Paying the said several Duties upon Salt and Rock-Salt by by this Act Granted, during the Continuance of the Duties thereupon by this Act, as Fully and Effectually, to all Intents and Purposes, as if all and every the said Powers, Authorities, Rules and Directions, Methods, Penalties, Forfeitures, Clauses, Matters and Things, were particularly Re-
peated,

Allowan-
ces for Fish
and Salt
Exported.

peated, and again Enacted in the Body of this Act; Nevertheless with such Allowances for Fish and Salt to be Exported, as are herein mentioned (That is to say) For all such Fish hereafter mentioned as shall be Exported during the Continuance of the Duties hereby Granted upon Salt, from any Port or Place in the said Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, into Parts beyond the Seas, by any Person or Persons whatsoever, the Rates and Sums of Money hereafter Expressed; (That is to say)

For Pil-
chards or
Scads.

For every Cask or Vessel of Pilchards or Scads, containing Fifty Gallons, Eight Shillings, and so proportionably for a greater or lesser Quantity :

White
Herrings.

For every Barrel of White Herrings, One shilling and Eight pence :

Red Her-
rings.

For every Barrel of Red Herrings, One shilling and Four pence :

For every Barrel of Salmon, Salmon.
Three shillings and Four pence :

For every Hundred of Cod Fish, Cod Fish,
Ling or Hake, Ten shillings ; and &c.
so proportionably for a greater or
smaller Number or Quantity :

Shall (over and above the Al- To be al-
lowed o-
ver and a-
bove the
Allowan-
ces by the
former
Acts.
lowances for the said Fish, by
the said former Acts for the Du-
ties upon Salt, or either of
them) be Paid by Debentures,
in such Manner and Form, and
under the same Rules and Pe-
nalties as are Prescribed in the
said former Acts concerning the
said Duties upon Salt, or either
of them, for or concerning the
Allowances upon the Exporta-
tion of the like kinds of Fish.

And be it further Enacted,
That if any Person or Persons, A Draw-
back of
the Duty
for all
Exported
Salt.
at any time or times, during
the Continuance of the Addi-
tional Duties hereby Granted
upon Salt, shall Export beyond
the Seas any Salt, as well Fo-
reign as English, or any Rock-
Salt, the Security for the Du-
ty, by this Act payable for such
Exported Salt shall be Dis-
charged

charged upon such Certificate,
and Oath made, and according
to such Rules as are Prescribed
for Drawing back the Duties
upon Exported Salt by the
said former Acts, or either of
them.

Anno



Anno VIII & IX.

GULIELMI III. Regis.

An Act for Granting to His Majesty certain Duties upon Malt, Mum, Sweets, Cyder and Perry, as well towards Carrying on the War against France, as for the necessary Expence of His Majesties Household, and other Occasions.

[That is, so much of it as Relates to the said Duties.]

no **WE** Your Majesties most Preamble.
Dutiful and Loyal Subjects, the Commons Assembled in Parliament, for a further Supply for the necessary Defence of Your Majesties Realms, and the Carrying on the War against France, and for Defraying

ing the Expence of Your Majesty's Household and Family, and other Your necessary Occasions, Do humbly present Your Majesty with the Gift of the several Rates, Duties and Impositions herein after mentioned, And do beseech Your Majesty, That it may be Enacted: And be it Enacted by the Kings most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal and Commons in this present Parliament Assembled, and by the Authority of the same, That there shall be Raised, Levied, Collected, Paid and Satisfied unto and for the Use of His Majesty, His Heirs and Successors, for and upon all Malt, Hum, Sweets, Cyder and Perry, the several Rates, Duties and Impositions herein after mentioned; That is to say,

Rates upon
Malt in
Hand on
20 April,
1697.

For and upon all Malt (whether the same shall be made of Barley, or any other Corn or Grain whatsoever) which any Malster or Maker of Malt for Sale, Seller or Retailer of Malt, Brewer, Distiller,

Inn-

Inn-keeper, Victualler or Vinegar Maker within this Kingdom of *England*, Dominion of *Wales*, or Town of *Berwick* upon *Tweed*, or any Person or Persons in Trust for him, her or them, or for his, her or their Use, shall be possessed of or Interested in, upon the Twentieth day of *April*, One thousand six hundred ninety and seven, the Sum of Six Pence for every Bushel, and so in proportion for every greater or lesser Quantity, to be paid by such Person and Persons respectively.

For every Bushel of Malt which ^{upon Malt made after 20 April.} at any time or times from and after the said Twentieth day of *April*, and before the Twentieth day of *July*, which shall be in the Year of our Lord, One thousand six hundred ninety and nine, shall be made of Barley or any other Corn or Grain within this Kingdom of *England*, Dominion of *Wales*, and Town of *Berwick* upon *Tweed*, by any Person or Persons whatsoever (whether the same be or be not for Sale) the Sum of Six Pence, and so proportionably for a greater or lesser Quantity, to be paid by the

Duties upon Malt,
the Maker or Makers thereof re-
spectively.

Mum.

For every Barrel of Mum which at any time or times from and after the said Twentieth day of *April*, and before the said Twentieth day of *July*, One thousand six hundred ninety nine, shall be made or sold within the said Kingdom of *England*, Dominion of *Wales*, or Town of *Berwick* upon *Tweed*, the Sum of Ten Shillings (over and above all present Duties payable for the same) and so proportionably for a greater or lesser Quantity, to be paid by the Maker or Seller thereof respectively.

Sweets.

For every Barrel of mixt Liquors, commonly called or known by the name of Sweets made from Foreign or *English* Materials, whether the same are to be Drunk in kind, or to be mixed with any other Liquors, which at any time or times from and after the said Twentieth day of *April*, and before the said Twentieth day of *July*, One thousand six hundred ninety nine, shall be made within the said Kingdom of *England*, Dominion of *Wales*,

or Town of *Berwick* upon *Tweed* (over and above all present Duties payable for the same) the Sum of Twelve Shillings, and so proportionably for a greater or lesser Quantity, to be paid by the Maker thereof.

And for all Cyder and Perry ^{Cyder and Perry.} which at any time or times from and after the said Twentieth Day of *April*, and before the said Twentieth Day of *July*, One thousand six hundred ninety nine, shall be made for Sale within the said Kingdom of *England*, Dominion of *Wales*, or Town of *Berwick* upon *Tweed* (over and above all other Duties payable for Cyder and Perry made and sold by Retail) the Sum of Four Shillings for every Hogshead, and so in proportion for a greater or lesser Quantity, to be paid by the first Buyer or Retayler thereof.

And for the avoiding of Doubts in Charging of the Duties upon Cyder and Perry, be it Enacted and Declared, That every Person who shall
 19 Buy

Who to be
deemed a
Retailer.

Buy any Cyder or Perry or any Fruit to make into Cyder or Perry, and shall Sell any of the Cyder or Perry so Bought or Made by the Hogshead, or any greater or lesser Measure, shall be deemed and taken to be a Retailer of Cyder or Perry, and shall be Chargeable with the Duties for such Cyder and Perry so Sold or Bought for Sale.

These Du-
ties to be
under the
Manage-
of the
Commis-
sioners of
Excise.

And for the better Ascertain-
ing, Charging, Levying and
Collecting of the said several
and respective Duties hereby
Granted, Be it further Enac-
ed by the Authority aforesaid
That all and every the said Du-
ties and Impositions by this Act
Granted or Imposed, as well
upon Malt, as upon Mums,
Sweets, Cyder and Perry
shall from time to time during
the Continuance of this Act, be
within the Receipt, Manage-
ment and Government of the
Chief Commissioners and Go-
vernours of the Receipt of Ex-
cise upon Beer, Ale and other
Liquors, for the time being, and
that all Inferiour Officers, who
the

ther they be Sub-commissioners, Collectors, Supervisors, Tagers or others, that are or shall be Constituted or Appointed, for Levying, Receiving, Collecting or Answering of his Majesties Duties of Excise upon Beer, Ale, and other Liquors, shall, within the respective Limits or Districts, or in the several Places or Stations to which they are or shall be Appointed, be also the Sub-commissioners, Collectors, Supervisors, Tagers, or other Officers respectively for the several Duties by this Act Granted; nevertheless under the Government and Direction of the said Chief Commissioners of Excise for the time being, or the major Part of them; who have hereby power to Dismiss or Alter them, or any of them, and to Make and Constitute from time to time, such and so many Inferiour Officers for the said Duties hereby Granted, and every or any of them, as to the said Chief Commissioners for the time being, or the major Part of them, shall seem meet.

All the Inferiour Officers in the Excise to be the Officers for these Duties,

under Government of the Chief Commissioners,

who may dismiss them and constitute others as to them shall seem meet.

Malsters,
&c., ha-
 ving on
 20 April,
 1697. any
 Parcel of
 Malt, to
 Enter the
 same par-
 ticularly
 at the
 next Of-
 fice of Ex-
 cise on or
 before
 20 May,

under Pe-
 nalty of
50 l. and
 Forfeiture
 of the
 Malt.

And be it further Enacted by
 the Authority aforesaid, That all
 and every the said Malsters or
 Makers of Malt for Sale,
 Sellers and Retailers of Malt,
 Brewers, Distillers, Inn-keep-
 ers, Victuallers and Vinegar
 Makers, and all and every other
 Person and Persons whatsoe-
 ver, who, in Trust for them or
 any of them, or for the Use of
 them or any of them, shall be pos-
 sessed of, or have in his, her or
 their Custody or Possession, or
 in his, her or their Houses, Out-
 houses, Barns, Granaries, or in
 any other Place or Places what-
 soever, upon the said Twenti-
 eth day of April, One thousand
 six hundred ninety and seven,
 any Parcel or Quantity of Malt
 whatsoever, shall, on or before
 the Tenth day of May, One
 thousand six hundred ninety
 seven, make a true and parti-
 cular Entry thereof at the Office
 of Excise, within the Limits of
 which they shall then respective-
 ly Inhabit, upon Pain to for-
 feit the Sum of Fifty Pounds,
 and the Malt for which no such
 Entry shall have been made:
 And

And within Six days after, he, she or they shall have made, or ought to have made such Entries, as aforesaid, shall pay down the Duties hereby Due or Payable for such Malt, to the proper Officer or Officers for Receiving the same, or within the said Six days, shall give Security to the said respective Officers, for Paying the said Duties to His Majesties Use, within Six Months then next ensuing; And in Case the said Duties shall be paid down within the said Six days, then there shall be allowed out of the said Duty for such Prompt Payment a Discount or Allowance, after the Rate of Ten Pounds per Centum per Annum, for the said time of Six Months.

And within Six days to pay the Duty for the same,

or give Security to pay within Six Months.

A Discount of 10 l. per Cent. per An. for Prompt Payment.

And be it further Enacted by the Authority aforesaid, That it shall and may be Lawful to and for all such Officers as are or shall be appointed, as aforesaid, respectively, to take a true and particular Account and Admea-

Officers to take an Account and Admeasurement of all Malt in the Custody of Malsters
20 Apr. 1697.

and be
permitted
to Enter
in the day
time into
any Dwel-
linghouse,
&c. of
Maltsters,
&c. to
take such
Account,

under the
Penalty of
10*l*.

surement of all such Malt, as any Maltsters or Makers, of Malt for Sale, Sellers or Retailers of Malt, Brewers, Distillers, Inn-keepers, Victuallers or Vinegar Makers, or any Person or Persons for them, or any of them, shall, on the said Twentieth day of April, One thousand six hundred ninety and seven, have or be Possessed of, and for that Purpose shall be permitted in the Day time to Enter into any Dwelling-house, Out-house, Barn, or other Place whatsoever, belonging to such Maltster or Maker of Malt for Sale, Sellers and Retailers of Malt, Brewers, Distillers, Inn-keepers, Victuallers and Vinegar Makers, and every of them, who are hereby Required to permit and suffer such Officer or Officers, upon his or their Request, to make such Entrance on the said Twentieth day of April, or afterwards, at any time before the Duty upon such Malt shall be paid or secured, and to take such Account and Measurement, un-
der

der the Penalty of Ten Pounds.

And be it further Enacted by the Authority aforesaid, That all and every the said Gagers and Officers which are or shall be so Constituted and Appointed, shall at all times in the Day time be permitted, upon their Request, to Enter the house, Malt-house, and all other Places whatsoever, belonging to, or used by any Person or Persons whatsoever, who at any time or times from and after the said Twentieth day of April, One thousand six hundred ninety and seven, and before the said Twentieth day of July, One thousand six hundred ninety and nine, shall make any Malt (either for Sale or not for Sale) and to Gage all Cisterns, Utting Fats, Utensils, and other Vessels used by any such Maltster or Baker of Malt, for the wetting or steeping of any Barley, or other Corn or Grain for the making of Malt, and to Gage, Measure and Take an Account of the just Quantity of the Barley, and other Corn or Grain

Gagers, &c. may Enter in the Day time the House, Malt-house, &c. of any Person making Malt, to Gage all Cisterns, &c. for making of Malt.

and to take an Account of the just Quantity of Barley.

and other
Grain
steeping
or steeped
therein.

And to
make a
Return
thereof
in Writing
to the
Commis-
sioners,
which Re-
turn to be
a Charge
upon the
Malster,
the Gager
leaving
with him
a true
Copy
thereof.

Malster,
&c. refu-
sing En-
trance to
forfeit
5 l.

Grain which shall be found
Wet or Steeping in any such
Uting Fat, Utensil, Cistern
or other Vessel, or shall have
been Wetted or Steeped in
them, or any of them, for the
making of Malt; And shall
thereof make Return or Re-
port in Writing to the said
Commissioners, or such other
Person or Persons as they shall
Appoint to Receive the same,
leaving a true Copy of such
Report in Writing, under his
Hand, with such Malster or
Maker of Malt, and such Re-
port or Return of the said Ga-
gers shall be a Charge upon
such Malster, or Maker of
Malt respectively; And if any
such Malster, or other Person
making Malt for Sale or pri-
vate Use, shall refuse to per-
mit any such Gager or Of-
ficer to Enter his House, Malt-
house, or other Place afore-
mentioned, to Measure, Com-
pute and Take an Account of
all his Malt, and to Gage
all and every such Uting
Fats, Utensils, Cisterns and
other Vessels, and to Gage
and

and take an Account of his Bar-
ley, or other Corn or Grain in
any such Cistern, Utting Fat,
Utensil or Vessel, every such
Malster, or other Person, shall
forfeit and Lose for every such
Offence the Sum of Five
Pounds; And that from and af-
ter the said Twentieth Day of
April, One thousand six hundred
ninety and seven, during the
Continuance of this Act, every
Malster, or other Person ma-
king Malt for Sale, or not for
Sale, shall Monthly and every
Month, make a true Entry at
the said Office of Excise, of all
the Malt by him made in such
Month respectively, on pain to
forfeit for every such neglect,
the Sum of Ten Pounds.

Malsters,
&c. to
make En-
try at the
Excise
Office
Monthly,
of all the
Malt by
them
made, on
Forfeiture
of 10 l.

And be it further Enacted by
the Authority aforesaid, That
every such Malster, or other
Baker of Malt, shall within
Three Months after he shall
make, or ought to have made
such Entry, as aforesaid, Pay
and Clear off all the said Duties,
which shall be due from him or
them respectively.

Malsters,
&c. to
pay the
Duty
within
Three
Months
after En-
try.

Maltsters,
&c. neglecting
 such Pay-
 ment, to
 Forfeit it
 double
 the Duty,

and after
 such De-
 fault not
 to Sell,
&c. any
 Malt till
 the Duty
 clear'd, on
 Forfeiture
 of double
 the Value
 of such
 Malt.

The Bu-
 shel in
 this Act is
 meant to
 be the
Winchester
 Bushel.

And be it further Enacted,
 That every such Maltster, or o-
 ther Person Chargeable with
 the said Duties, who shall Neg-
 lect or Refuse to make such Pay-
 ment, as aforesaid, shall Forfeit
 and Lose for every such Offence
 double the Sum of the said Du-
 ty whereof the Payment shall
 be so Refused or Neglected;
 And that no such Maltster, or
 other Person, after such De-
 fault made, shall Sell, Deliver
 or Carry out any Malt, until
 he hath Paid and Cleared off
 his Duty, as aforesaid, on
 pain to Forfeit double the Va-
 lue of such Malt, so Delivered
 or Carried out.

And for the avoiding all Dis-
 putes touching the Returns
 made, or to be made by the
 Gagers of any Malt, as aforesaid,
 Be it Enacted and De-
 clared by the Authority aforesaid,
 That by the Bushel in this Act
 mentioned, is meant and in-
 tended a Bushel according to
 the Standard remaining in the
 Custody of the Chamberlains
 of His Majesties Exchequer,
 commonly called or known by the

the Name of the Winchester Bushel; and that the Quantity of Barley, or other Corn or Grain taken by the Gage, according to such Bushel, in any Cistern, Utting Fat, Utensil, or other Vessel, wherein such Barley, or other Corn or Grain shall be found Wetting or Steeping, or which shall be found to have been Wetted or Steeped for the making of Malt, shall be Charged and Returned by the Gager, as so many Bushels of Malt.

And the Quantity of Barley, or other Corn or Grain taken by the Gage, according to such Bushel, to be Returned as so many Bushels of Malt.

And be it further Enacted, That from and after the said Twentieth Day of April, One thousand six hundred ninety and seven, during the Continuance of this Act, no Malster or other Person Making Malt for Sale or not for Sale, shall Erect or Set up, Alter or Inlarge, or make use of any Cistern, Utting Fat, Utensil or other Vessel for the Wetting or Steeping of any Barley or other Corn or Grain for the making of Malt, without first giving Notice thereof at the next Office of Excise, or shall keep or make use of any private Cistern,

Malster not to set up, Alter or Inlarge his Vessels, without notice given at the next Office of Excise.

Nor to keep any private Cistern.

on For-
feiture of
50 l.

Cistern, Utting Fat, Utensil or other Vessel for the Wetting his Barley or other Corn or Grain to make Malt, other than such as are openly known and made use of in his common Malt-house, on Pain to Forfeit for every such Cistern, Utting Fat or Utensil, or other Vessel so Erected or Set up, Altered or Enlarged, kept private or concealed, or unlawfully used, as aforesaid, the Sum of Fifty Pounds.

No Sweet
Maker to
Use or any
Steeping
Tub, &c.
for ma-
king of
Sweets
without
notice gi-
ven at the
next Of-
fice of
Excise,

on forfei-
ture of
50 l.

And be it further Enacted, That from and after the said Twentieth Day of April, One thousand six hundred ninety and seven, during the Continuance of this Act, no Sweet Maker, or other Person making Sweets, shall Erect, Set up or make use of any Steeping Tub, Tun, Cask or other Vessel for the making or keeping of Sweets, without first giving Notice thereof at the next Office of Excise, upon Pain to forfeit and lose for every such Steeping Tub, Tun, Cask and other Vessel so Erected, Set up or made use of, the Sum of Fifty Pounds. And

And be it further Enacted by the Authority aforesaid, That all and every the Powers, Authorities, Directions, Rules, Methods, Penalties, Forfeitures, Clauses, Matters and Things, which in and by an Act of Parliament made in the Twelfth Year of King Charles the Second, Intituled, An Act for taking away the Court of Wards and Liveries and Tenures *in Capite*, and by Knights Service and Purveyance, and for Settling a Revenue upon His Majesty in Lieu thereof, or by any other Law now in force relating to His Majesties Revenue of Excise upon Beer, Ale or other Liquors, are Provided, Settled or Established, for Raising, Levying, Collecting, Recovering, Adjudging or Ascertaining the Duties thereby Granted, or any of them (other than in such cases for which other Penalties or Provisions are made and prescribed by this Act) shall be Exercised, Practised, Applied, Used, Levied, Recovered and put in Execution for the Raising, Levying, Collecting, Recovering and Pay-

The Powers, &c. provided by 12 Car. 2. or by any other Law in force relating to the Excise (not otherwise provided for by this Act) to be put in Execution for Levying the Duties on Malt, &c. hereby Granted.

Paying, as well the said Duties upon Malt, as the said several Duties upon Hum, Sweets, Cyder and Perry hereby Granted, during the Continuance of this Act, as fully and effectually to all Intents and Purposes, as if all and every the said Powers, Authorities, Rules, Directions, Methods, Penalties, Forfeitures, Clauses, Matters and Things were particularly Repeated and again Enacted in the Body of this present Act.

Fines how
Recovered
and Dis-
posed.

And be it further Enacted by the Authority aforesaid, That all Fines, Penalties, and Forfeitures by this Act Imposed, shall be Sued for, Levied and Recovered by such Ways, Means and Methods as any Fine, Forfeiture and Penalty is or may be Recovered by any Law or Laws of Excise, or by Action of Debt, Bill, Complaint or Information in any of His Majesties Courts of Record at Westminster, and that one Moiety of every such Fine, Penalty or Forfeiture shall be to His Majesty, or His Heirs and Successors.

Successors, and the other Hoie-
ry to him or them that shall
Discover, Inform or Sue for
the same.

And whereas many of His
Majesties Subjects do make
Vault not to Sell or Make any
Profit thereof, but to be con-
sumed in their own private Fa-
milies only: For the better Ac-
commodation of such Persons,
it is hereby further Enacted and
Provided by the Authority a-
foresaid, That the said Com-
missioners of Excise for the
time being, or the major part of
them, or such Person or Per-
sons as they or the major part of
them shall appoint for that pur-
pose, and in Default of such
Appointment, then the Collector
and Supervisor for the District
or Division within which such
Person doth or shall Inhabit,
shall and may Compound and
Agree with such Person or Per-
sons, for the said Duties of such
Vault which shall grow due or
payable from him, her or them
by this Act, until the end of the
Term hereby Granted, at the
Rate of Five Shillings per
Annum,

Commis-
sioners of
Excise,
&c. may
Com-
pound
with any
Person for
the Du-
ties on
Vault, not
made for
Sale, at
the Rate
of 5 s. per
Annum
for every
Head in
the Fami-
ly.

and take
Security
for paying
the same
Quarter-
ly.
And per-
sons ma-
king such
Composi-
tion, and
comply-
ing with
the same,
not to be
subject to
the Sur-
vey of the
Gager.

Annum, for every head which at any time or times, during the Continuance of such Composition, shall be in the Family of such person or persons respectively, and to take Security for the payment thereof Quarterly; And that the Houses, Out-houses, Malt-houses or other Places of such particular persons making such Composition or Agreement, and giving such Security, and duly complying with their payments thereupon, shall not be liable to the said Duty of Six Pence per Bushel upon Malt, or to the Survey or Search of any Gager or Officer of the Excise, for or by reason of his or their making such Malt, as afore-said.

If such
person af-
ter Com-
position
Sell, &c.
any Malt,
or sell
Beer, &c.
then to
Forfeit
50 l.

Provided, That if any such person after such Composition made, shall Sell, Exchange, Barter or Deliver out any Malt to any other person or persons, or shall Sell any Beer, Ale or other Liquors made of Malt, then every such person shall Forfeit the Sum of Fifty Pounds, to be
Reco:

Recovered and Distributed, as
 aforesaid, and after any such
 Offence committed, shall Lose
 the Benefit of his, her or their
 Composition aforesaid, and
 shall be liable to the said Duty
 of Six Pence a Bushel upon
 Malt, and to the Survey and
 Search of the said Officers,
 as if no such Composition had
 ever been made, any thing in
 this Act contained to the con-
 trary notwithstanding.

and to
 lose the
 Benefit of
 Composi-
 tion.

And in regard the Quanti-
 ty of Barley or other Corn or
 Grain taken by the Gager, in
 any Cistern, Utting Fat, or
 other Vessel or Utensil where-
 in such Barley or other Corn
 or Grain shall be found Wet-
 ting or Steeping, or which
 shall be found to have been
 Wetted or Steeped for the
 making of Malt, is by this
 Act to be Charged and Re-
 turned by the Gager, as so
 many Bushels of Malt: It
 is hereby further Enacted
 by the Authority aforesaid,
 That out of every Twenty
 Bushels so Charged by the
 Gager, there shall be an
 Allow-

An Al-
 lowance
 of Four
 Bushels
 in every
 Twenty
 Bushels of
 Malt.

Allowance made to the Maker of the said Malt of Four Bushels, and out of every greater or lesser Quantity a proportionable Allowance shall be made, in Consideration of the difference between the Quantity of such Corn when it is Wet and Swollen, and the Quantity thereof when it is converted into dry Malt; any thing herein contained to the contrary notwithstanding.

Any Person may Export Malt, for which the Duty has been paid to Foreign Parts,

Scotland excepted, giving Security not to Re-land the same.

And be it further Enacted by the Authority aforesaid, That it shall and may be Lawful to and for any Person or Persons, who shall have actually Paid his Majesties Duties by this Act payable for any Quantity of Malt whatsoever, and to and for any other Person or Persons who shall Buy, or be Lawfully Intituled to any such Quantity of Malt from the said Person or Persons who actually paid his Majesties Duties for the same, to Export such Malt for any foreign Parts, Scotland excepted, giving sufficient Security before the Shipping thereof for Exportation, That the particular Quan-

Quantity of Malt which shall be intended to be Exported, as aforesaid, or any part thereof shall not be relanded or brought again into any part or parts of this Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, which Security the Customers or Collectors of the respective Port for such Exportation, is hereby Directed and Authorized to take in his Majesties Name, and to his Use.

Provided always, That if after the Shipping of any such Malt to be Exported, as aforesaid, and the Giving or Tendering of such Security, as aforesaid, in order to obtain the Allowance or Drawback herein after mentioned, the Malt so Shipped to be Exported shall be Relanded in any Part of the said Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, that then, and in every such Case (over and above the Penalty of the Bond, which shall be Levied and Recovered to his Majesties Use) all the Malt which shall

Malt relanded to be Forfeited (besides the Penalty of the Bond) or the Value thereof.

shall be so Landed again, or the Value thereof shall be Forfeited, to wit, One Moiety thereof to the King, and the other Moiety to the Person or Persons that will Seize, Inform, or Sue for the same, to be Recovered as any other Penalties by this Act are Recoverable.

The Ex-
porter of
Malt to
produce a
Certificate
from the
proper Of-
ficer, That
the Duty
has been
paid or se-
cured to
be paid,

which
must be
proved
upon
Oath.

And be it further Enacted by the Authority aforesaid, That every Person or Persons who shall Export any Malt into Foreign Parts, except, as aforesaid, shall Produce a Certificate or Certificates from the Collector or Officer who Received the Duty of such Malt, that the Duty thereof hath been Paid or Secured to be Paid, which Certificate the Collector or Officer is hereby Required to give, Proof being made upon Oath, that the Duty of such Malt hath been Paid, or Secured to be Paid (which Oath the said Collector or Officer is hereby Required to Administer) and also making Oath before the Officer or Collector of the Port, that the Malt so Exported is the same mentioned in such Certificate,

ficate, that then the Collector
 or Chief Officers of the Port
 where such Salt shall be Ex-
 ported, shall give to the Export-
 er thereof, a Certificate or De-
 benture expressing the true quan-
 tity of the Salt so Exported, or
 Shipped for Exportation, which
 Certificate or Deventure being
 Produced to the Collector or o-
 ther Officer, Appointed to Re-
 ceive the said Duty in the Coun-
 ty or Place where such Salt
 was Exported, he is hereby Re-
 quired to Pay the said Duty of
 Six Pence per Bushel to the
 Persons or their Agents so Ex-
 porting the same; And in case
 the Collector or other Officers
 shall not have Moneys in their
 hands to pay the same, then the
 Commissioners Appointed for
 Executing of this Act, are here-
 by Required to pay the same out
 of the Duties arising by the said
 Act, any thing in this Act con-
 tained to the contrary notwith-
 standing.

Provided always, and be it
 Enacted and Declared by the
 Authority aforesaid, That where-
 ever any Person or Persons,
 Bodies

Where up-
 on the
 said Duty
 of 6 d. per
 Bushel is
 to be re-
 paid by
 the Col-
 lector or
 Commis-
 sioners.

Malt sold
before 20
Apr. 1697.
and not
delivered,
or con-
tracted so
to be, the
Buyer to
pay 6 d.
per Bushel
upon deli-
very to
the Seller,

otherwise
such con-
tract void.

Rent pay-
able in
Malt or in
Money as-
certained
by the
Price of
Malt, the
Tenant to
deduct so
much as a-
mounts to
2 s. per
Quarter
of Malt.

Bodies Politick or Corporate,
or others that are Charged with
the Duty mentioned in this Act,
shall have Sold any Malt to any
Person or Persons, before the
said Twentieth day of April,
One thousand six hundred nine-
ty and seven, and not delivered
the same to the Buyer, or con-
tracted so to do, that then and in
every such case, the Buyer of
the said Malt shall be Obligated
to pay to the Seller the Duty of
Six Pence per Bushel for every
Bushel so Sold upon Delivery
thereof, otherwise such Bargain
or Contract shall be, and is here-
by Declared to be Void, any
thing in this Act contained to the
contrary in any wise notwith-
standing.

And be it further Enacted by
the Authority aforesaid, That
where any Rent is Reserved
and Payable in Malt, or if
Payable in Money, and the
Sum or Quantity of such Rent
is to be Ascertained by the Price
of Malt, and is to Increase just
as much as the Price of Malt
doth Increase, It shall and may be
Lawful, during the continuance
of

of this Act, for the Tenant of any Lands, subject to any such Rent, to detain, deduct and abate so much of every such Rent, as will amount to Two Shillings a Quarter for every Quarter of Malt, or the Value of it in Honey that is so Reserved, and so proportionably for any lesser Quantity; And the Person or Persons, Body Politick or Corporate, to whom any such Rent is reserved, as aforesaid, shall, upon Receipt of the Residue of any such Rent, make an Allowance of such Deductions, as aforesaid, and the Tenant be discharged, as if such payment had been made without any Deduction or Abatement whatsoever.

And the Receiver to make Allowance of such Deduction.

Provided always, and be it Enacted by the Authority aforesaid, That from and after the said Twentieth day of April, One thousand six hundred ninety and seven, during the continuance of this Act, no Malt shall be brought or Imported into this Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, from any

After 20 April 1697. No Malt to be Imported from Foreign parts.

On Forfeiture of such Malt or the value.

any Foreign Part or Parts beyond the Seas, upon pain of Forfeiture of the Malt so Imported, or the full Value thereof, One Moiety to the King, and the other Moiety to such person or persons as shall Seize, Inform or Sue for the same, by Action of Debt, Bill, Plaint or Information, wherein no Escoign, Protection or Wager of Law, or any more than one Imparlance shall be Allowed.

Every Round Bushel 18 Inches and half wide throughout, and 8 Inches deep, to be esteemed a legal Winchester Bushel.

And to the end all His Majesties Subjects may know the Content of the Winchester Bushel, whereunto this Act Refers, and that all Disputes and Differences about Measure may be prevented for the future: It is hereby Declared, That every Round Bushel, with a plain and even Bottom, being made Eighteen Inches and a half Wide throughout, and Eight Inches Deep, shall be esteemed a Legal Winchester Bushel, according to the Standard in His Majesties Exchequer.



Anno VIII, & IX.

GULIELMI III. Regis.

An Act for Laying a Duty upon Leather for the Term of Three Years, and Making other Provision for Answering the Deficiencies as well of the late Duties upon Coals and Culm, as for Paying the Annuities upon the Lottery and for Lives Charged on the Tunnage of Ships and the Duties upon Salt.

[That is, so much of it as relates to the said Duty.]

Whereas in and by an Act Preamble.
Made and Passed in
the Parliament holden at Westminster, in the Seventh and Eighth years of His Majesties
A Reign,

Reign, Intituled, An Act for Continuing to His Majesty certain Duties upon Salt, Glas Wares, Stone and Earthen Wares, and for Granting several Duties upon Tobacco Pipes, and other Earthen Wares, for Carrying on the War against *France*, and for Establishing a National Land Bank, and for Taking off the Duties upon Tunnage of Ships, and upon Coals, It was amongst other things Provided and Enacted, That out of the Moneys which were intended to be thereby Raised, the Sums following should be Paid and Applied (that is to say) The Sum of five hundred and sixty thousand Pounds, to Discharge Moneys which were Lent at the Receipt of Exchequer upon the Security of certain Duties upon Glas Wares, Stone and Earthen Bottles, Coals and Culin (which Duties upon Coals and Culin were taken away by the said Act) and the Interest thereof ; One hundred and forty thousand Pounds to Answer and make Good the Rates and Duties upon

upon Tunnage of Ships, from the Seventeenth day of May, One thousand six hundred ninety six, until the Seventeenth day of May, One thousand six hundred ninety seven (which Duties of Tunnage upon Ships were also taken away by the same Act;) And the further Sum of One hundred and forty thousand Pounds to Answer and make Good the Rates and Duties upon Salt, from the said Seventeenth day of May, One thousand six hundred ninety six, until the said Seventeenth day of May, One thousand six hundred ninety seven, in the manner therein mentioned, as by the said Act more fully appeareth: And whereas the Moneys which were intended to be Raised by the said Act, were not Advanced according to the Intention thereof, whereby the said several Sums amounting to Eight hundred and forty thousand Pounds, do still remain to be provided for; We Your Majesties most Dutiful and Loyal Subjects, the Com-

mons Assembled in Parliament, being sensible that the Disappointment and Failure of the Moneys which were expected upon the said Act, to Pay and Satisfie the Principal and Interest of Loans, and the several Annuities and Payments which should have been Satisfied out of the said Sum of Eight hundred and fourty thousand Pounds, hath been very Injurious to the Lenders and other Persons Intituled thereunto, and Prejudicial to the Publick Credit, and being therefore desirous to Raile a Supply for their just and due Satisfaction, Do Grant unto Your Majesty the Rates and Duties hereafter mentioned, and do Beseech Your Majesty, That it may be Enacted: And be it Enacted by the Kings most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and of the Commons in this present Parliament Assembled, and by Authority of the same, That from and after the Twentieth day

day of April, which shall be in the Year of our Lord, One thousand six hundred ninety seven, for and during the Term of Three Years from thence next ensuing, there shall be Raised, Levied, Collected and Paid unto and for the Use of his Majesty, for and upon all Leather, Tanned, Tawed, Dressed or Made within this Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, or Imported or Brought into the same (over and above all Customs, Subsidies, or other Duties already Imposed, or any ways Payable to his Majesty for any such Leather) a Duty or Imposition to be Reckoned after the Rate of Fifteen Pounds for every One hundred Pounds, of the True and Real Value of all such Leather, and so proportionably for a greater or lesser Quantity, whether the said Leather be made of any Hides or Skins, or Pieces of the Hides or Skins of Ox, Steer, Bull, Cow, Calf, Deer Red and Fallow, Goats and
 Q. 3. Sheep,

Duty upon Leather to commence 20. Apr. 1697. and to continue Three Years.

Leather Tanned, &c. in this Kingdom or Imported, to pay a Duty of 15 l. per Cent. of the true Value over and above all Duties already payable.

Sheep, being Tanned, Tawed
 or Salt Hides, or whether
 such Leather be made of the
 Hides or Skins, or Pieces of
 the Hides or Skins of
 Kids, Lambs, Drumble, Elke,
 Buffello, Otter, Moose, Loxhe,
 Beaver, Seals, Horses,
 Hogs, Dogs, or from the
 Hides or Skins of any other
 Beasts or Creatures whatso-
 ever, and whether the same be
 Tanned, Tawed, Dressed or
 Made by any Tanner, Bazil
 Tanner, Tanners of Leather,
 Spanish Leather Dressers, Cur-
 riers, or by any other Makers
 or Dressers of Leather, in
 Woze, Mill, Oyl, Salt, Al-
 lom, or with any Materials
 whatsoever; which said Rates
 or Duties upon Leather, shall
 be Answered and Paid to his
 Majesty, by the Tanners,
 Makers or Dressers, or by
 the Importer or Importers
 thereof respectively.

To be
 paid by
 the Maker
 or Import-
 (5)

And be it further Enacted
 by the Authority aforesaid,
 That the Duties hereby Set
 or Imposed on all Foreign
 or Imported Leather, whether
 the

the same be in Hides, Backs, Buts or Skins, or whether the same be or be not Manufactured into Boots, Shoes, Gloves, or any other Wares, shall from time to time be Satisfied and Paid by the Importer or Importers of the same, in Ready Money, upon his or their Entry or Entries made, and before the Landing thereof; And that in case any such Foreign or Imported Leather or Commodities made of Leather, shall be Landed or Put on Shore, out of any Ship or Vessel from beyond the Seas, before Due Entry be made thereof with the Officer Appointed thereto in the Port or Place where the same shall be Imported, and the Duties hereby Imposed shall be fully Satisfied and Paid, or without any Warrant for the Landing and Delivering of such Imported Leather or Commodities made of Leather, as aforesaid, first Signed by the Commissioners, Collectors, or other proper Officer and Officers of his Majesties Customs respectively,

Duty on Foreign Imported Leather, Hides, &c. Manufactured or not, to be paid by the Importers in Ready Money, upon Entry, and before Landing.

Such Leather Landed before Entry, and Duty paid, or without Warrant, to be forfeited, or the Value thereof.

That all such Imported Leather or Commodities made of Leather, as aforesaid, as shall be so Landed or Put on Shore, or taken out of any Ship or Vessel, contrary to the true Intent and Meaning hereof, or the Value of the same, shall be Forfeited and Lost, and shall and may be Recovered of the Importer or Proprietor thereof (to wit) One third Part of the same to the Use of his Majesty, his Heirs or Successors, the other Two thirds to the Use of him or them that will Seize the said Leather or Commodities made of Leather, as aforesaid, or Sue for the same, or the Value thereof, by Action of Debt, or of the Case, Bill, Suit or Information, wherein no Essoign, Protection, Wager of Law, or more than one Impar lance shall be Granted or Allowed.

Duty on
Imported
Leather to
be under

And it is hereby further Enacted, That the said Duties on such of the said Commodities as shall be Imported, as aforesaid, shall be from time

time to time under the Ma-
 nagement and Government
 of the Commissioners of
 his Majesties Customs for the
 time being, who shall cause the
 same from time to time to be
 Raised, Levied, Collected and
 Paid by his Majesties Officers
 of the Customs, to the Hands
 of the Receiver or Receivers
 General of the Revenue of the
 Customs for the time being,
 and such Receiver and Recei-
 vers General for the time be-
 ing, shall Answer and Pay the
 Moneys arising thereby (the
 necessary Charges of Raising,
 Collecting and Answering the
 same only excepted) into his
 Majesties Exchequer, distinct
 and apart from all other Branch-
 es within his or their Receipt,
 for the Purposes in this Act men-
 tioned; And that the respective
 Customer or Collector, or other
 Person or Persons, Officer or
 Officers of the Customs for the
 time being, shall Receive and Le-
 vy the Duties of Fifteen Pounds
 for every One hundred Pounds
 hereby Imposed, according to the
 true Value and Price of such
 Leather

Govern-
 ment of
 the Com-
 missioners
 of the
 Customs.

The Mo-
 ney ari-
 sing there-
 by to be
 paid into
 the Ex-
 chequer
 distinct
 from all
 other
 Moneys.

The Value of such Leather to be esteemed upon the Oath of the Importer,

in such manner as in Goods *ad Valorem*.

Leather or Commodities made of Leather, as aforesaid, to be Esteemed upon the Oath of the Merchant or Importer, and such Oath shall be Administred, and all other Matters done for Ascertainning, Recovering and Levying the said Duties hereby Granted, upon the Values of the said Imported Leather or Commodities made of Leather, in the same Manner and Form as are now lawfully used and practised in cases where Goods pay the Subsidy of Poundage or other Duties *ad valorem*, upon the Importation thereof.

And whereas in the First Year of the Reign of King James the First, of happy Memory, a good and wholsom Statute was made concerning Tanners, Curriers, Shoemakers and other Artificers in Leather, wherein ample provision was made for the true and well Tanning, Curryng and Working of Leather, and for and concerning the Buying and Selling of the same in open Fairs and Markets, and for such other Matters and

and Things relating to Leather, as in the said Statute are plainly and largely Expresed; the due Execution whereof hath been and is of great Importance to the Publick Good and Service of this Realm, and will very much Contribute to the Ascertainning, Charging and Collection of the Duties by this Act intended to be Granted: Be it therefore Enacted by the Authority aforesaid, That all Mayors, Bailiffs and other head Officers for the time being, in the severall Cities, Boroughs and Market Towns of this Realm, and the respective Lords of Liberties, Fairs and Markets, and the Masters and Wardens of the severall Companies in the said Act Expresed, and all Tanners, Curriers, Shoemakers and other Artificers, and all and every other Person or Persons whatsoever, who are or ought to be concerned in the Execution of the said Statute, or to give Obedience thereunto, shall (under such Pains, Penalties and Forfeitures as are therein severally

Mayors,
 &c. Lords
 of Liberties,
 Fairs
 and Markets,
 Masters and
 Wardens
 of Companies,
 all Tanners,
 &c. and
 others concerned
 in the Act,
 1 Jac. 1.
 shall duly
 execute
 the said
 Act, under
 the Penalties
 thereof.

verally Expressed) duly Execute, Observe and Comply with the same Statute, and all the Clauses, Matters and Things therein contained, in relation to the Tanning, Dressing, Making, Buying, Selling, Crying, Sealing, Registering or other Matters concerning Leather, other than such as have been altered by any Law or Statute since that time made and now in Force.

And for the better Ascertaining and Charging the Duties by this Act Set and Imposed upon the Leather Tanned, Tawed, Dressed or Made with in the said Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, according to the true Meaning of this Act, and Preventing of Frauds concerning the same: Be it further Enacted by the Authority aforesaid, That it shall and may be lawful to and for His Majesty, His Heirs or Successors, or to and for the Commissioners of the Treasury, or any Three or more of them now being, or the high Treasurer

His Majesty or the Commissioners of the Treasury to appoint Commissioners,

Treasurer of England, or any
Three or more of the Commis-
sioners of the Treasury for the
time being, in Writing to
Commissionate and Appoint
such Commissioners or Persons
as they shall think fit, from
time to time to be the Commis-
sioners or Surveyors for the
said Duties, who shall hereby
have Power to Substitute De-
puties or Inferiour Officers
under them for the Purposes
aforesaid, and shall cause all the
Moneys arising by the said Du-
ties (Except the necessary
Charge of Managing or Col-
lecting of the same) to be
Brought and Paid into the Re-
ceipt of the Exchequer from
time to time to the Uses in this
Act mentioned.

who may
Substitute
Inferior
Officers.

And it is hereby Enacted and
Declared, That the Values
of all the said kinds of Lea-
ther Imported, as aforesaid,
shall in all cases be taken to be
so much as such Imported
kinds of Leather are really
Worth to be Sold for in
London, without any Allow-
ance for the Duties thereup-
on

The Va-
lue of Lea-
ther Im-
ported, to
be so
much as
the same
is really
worth to
be Sold for
in London,
without
Allowance
for the
Duties.

The Value
of Leather
English
Drest, to
be what
the same
is worth
to be Sold
for at the
next Mar-
ket, with-
out respect
to the
Duty.

on Charged by this or any for-
mer Act; And that the Va-
lues of all the said Leather
Tanned, Tawed, Made or
Dressed in the said Kingdom
of England, Dominion of Wales,
and Town of Berwick upon
Tweed, shall in all cases be ta-
ken to be so much as such Lea-
ther or kinds of Leather re-
spectively is Worth to be Sold
for at the next Market, with-
out respect to the Duty hereby
Granted.

Tanners,
&c. to
give No-
tice in
Writing
to the
Proper
Officer, of
every
Tan-house
by them
used, and
the Num-
ber of Pits
and Fats
therein.

And it is hereby further En-
acted by the Authority aforesaid,
That all and every Tanner,
Bazil Tanner, Currier, Taw-
er of Leather, Spanish Lea-
ther Dresser, and all other
Makers or Dressers of Lea-
ther in Woaze, Mill, Dyl,
Salt, Allom or other Mate-
rials whatsoever, shall be-
fore the Twentieth Day of
May, One thousand six hun-
dred ninety seven, give Notice
in Writing to some one or
more of the Commissioners,
Surveyors or other Officers
to be appointed for the next
Market to the Place where
any

any Tan-house, Workhouse or other Place shall be made use of for the Tanning, Tawing, Dressing or Making of Leather, of every such Tan-house, Workhouse or other Place for the Tanning, Tawing, Dressing or Making of Leather by them respectively used, and of their Number of Pits or Fats therein; And that all and every such Tanner, Tawer, Currier, Dresser or Baker of Leather, as often as he, she or they shall change their Places of Tanning, Tawing, Dressing or Making of Leather, and all and every Person or Persons, who shall at any time or times hereafter during the Continuance of this Act, be the Tanner, Tawer, Currier, Baker or Dresser of any such Leather, shall give or leave the like Notice of their respective Names and Places of Abode, and of their Yards, Workhouses, or other Places where they shall Tan, Taw, Bake or Dress, or intend to Tan, Taw, Bake or Dress any

Tanners,
&c. to give
Notice of
their
Names,
Places of
Abode,
Yards and
Work-
houses,
used or in-
tended to
be used by
them, be-
fore they
make use
thereof,

The Value
of Leather
English
Drest, to
be what
the same
is worth
to be Sold
for at the
next Mar-
ket, with-
out respect
to the
Duty.

on Charged by this or any former Act; And that the Values of all the said Leather Tanned, Tawed, Made or Dressed in the said Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, shall in all cases be taken to be so much as such Leather or kinds of Leather respectively is Worth to be Sold for at the next Market, without respect to the Duty hereby Granted.

Tanners,
&c. to
give No-
tice in
Writing
to the
Proper
Officer, of
every
Tan-house
by them
used, and
the Num-
ber of Pits
and Fats
therein.

And it is hereby further Enacted by the Authority aforesaid, That all and every Tanner, Bazil Tanner, Currier, Tawer of Leather, Spanish Leather Dresser, and all other Makers or Dressers of Leather in Woaze, Mill, Oyl, Salt, Allom or other Materials whatsoever, shall before the Twentieth Day of May, One thousand six hundred ninety seven, give Notice in Writing to some one or more of the Commissioners, Surveyors or other Officers to be appointed for the next Market to the Place where any

any Tan-house, Workhouse or other Place shall be made use of for the Tanning, Tawing, Dressing or Making of Leather, of every such Tan-house, Workhouse or other Place for the Tanning, Tawing, Dressing or Making of Leather by them respectively used, and of their Number of Pits or Fats therein; And that all and every such Tanner, Tawer, Currier, Dresser or Maker of Leather, as often as he, she or they shall change their Places of Tanning, Tawing, Dressing or Making of Leather, and all and every Person or Persons, who shall at any time or times hereafter during the Continuance of this Act, be the Tanner, Tawer, Currier, Maker or Dresser of any such Leather, shall give or leave the like Notice of their respective Names and Places of Abode, and of their Yards, Workhouses, or other Places where they shall Tan, Taw, Make or Dress, or intend to Tan, Taw, Make or Dress any

Tanners,
&c. to give
Notice of
their
Names,
Places of
Abode,
Yards and
Work-
houses,
used or in-
tended to
be used by
them, be-
fore they
make use
thereof,

any Leather, Hides or Skins, or Pieces thereof, as aforesaid, before they or any of them do presume to make use of any such Yard, Workhouse, or other Place, or any Pits or Fats therein, to the end the said Commissioners, Surveyors, or other Officers, may from time to time have due knowledge of all such Tannards, Workhouses, or other Places, with the Number of Fats and Pits where such Leather shall be Tanned, Tawed, Made or Dressed, and be the better Enabled to take an Account of all Leather, Hides or Skins, or Pieces of Leather, Hides or Skins Chargeable by this Act, that so His Majesty may be the better Answered the Duties for the same; And if any such Tanner, Tawer, Currier, Maker or Dresser of Leather, shall neglect to give or leave such Notice, as is Required by this Act, as aforesaid, he, she, or they shall, for every such Offence, Forfeit the Sum of Fifty Pounds, One third part to His Majesty, His Heirs

under Pen-
alty of
50 l.

or Successors, and the other Two thirds to him or them that shall Sue for the same, as aforesaid.

And the better to prevent any frauds or Concealments, whereby his Majesty, his Heirs or Successors may be injured or deprived of his or Their dues according to the true meaning of this Act, Be it further Enacted, That the several Tanners, Curriers, Tawers, Dyers or Makers of Leather, during the Continuance of this Act, shall make use of no Place or Places for the Dying or Making the same fit for Sale, other than such Place or Places, whereof he, she or they shall first have given Notice to the proper Officer of the said Duties to be the usual Place or Places, for his, her or their Dying or Making the same fit for Sale; And that the respective Tanners, Tawers, Curriers, Makers or Dyers of Leather, shall from time to time permit and suffer the respective Commissioners, Surveyors or other Officers of the said Duty,

No Place to be made use of for Drying or Making Leather, before notice given to the proper Officer.

Officers
may take
an Account
of the
Number
and Qua-
lity of all
Hides, &c.
taken out
of the
Wooll,
Mill or
Liquor to
be Dry-
ed, &c.

Tanners,
&c. with-
in 3 days
to make
an Entry
with the
proper
Officer.

Duty, and they are hereby Im-
powered to take an Account of
the Number and Quality of all
Hides and Skins, or pieces
thereof, which any such Tan-
ner, Tawer, Currier, Maker
or Dresser, by or for himself or
themselves, or by or for any o-
ther person or persons, shall (at
any time or times from and af-
ter the said Twentieth day of
April, One thousand six hundred
ninety seven, during the said
Term of Three Years) take
out of the Wooll, Liquor or o-
ther Materials wherein the
same shall have been Tanned,
Tawed, Steeped, Dressed or
Made, in order to be Dried or
made fit for Use or Sale; And
shall within Three days, after
the taking out of the said Wooll,
Wool, Liquor or other Materials
aforesaid, and before the Carry-
ing away the same from the usu-
al place or places where such
Leather is or shall be usually
dried, make true Entry with
the proper Officer or Officers
of the Number and Quality of
the Hides, Skins and pieces of
the Hides and Skins so taken
out

out to be dyed, as aforesaid, to
 the end his Majesty may be An-
 swered the Duties for the same
 when such Leather shall be Sold
 at any Fair or Market, as is
 herein after directed; And that
 no Tanner, Tawer, Currier, Ma-
 ker or Dresser of such Leather so
 taken out of the Woze, Mill,
 Liquor or Materials aforesaid,
 after the said Twentieth day of
 April, at any time or times du-
 ring the Term aforesaid, shall
 Remove, Carry, or Send a-
 way, or suffer to be Removed,
 Carried or Sent away the same
 from their respective Yards,
 Workhouses, or other places
 where they shall usually Dress
 or Dry such Leather, without a
 Permission or Certificate in
 Writing, Signed by some or
 one of the Officers for the said
 Duties, signifying that an Ac-
 count hath been Taken, and an
 Entry made thereof with such
 Officer or Officers, or without
 giving to the proper Officer or
 Officers Three days Notice at
 the least of his or their Inten-
 tion to Remove, Carry or Send
 away the same, that so the said
 Officer,

Tanners
 not to re-
 move their
 Leather
 without a
 Permission
 in Wri-
 ting,

or without
 3 days No-
 tice to the
 proper Of-
 ficer.

Permissi-
ons gratis.

Notice not
to be sent
further
than the
next Mar-
ket.

Officers at
seasonable
times, may
Enter any
Tan-yard,
&c. to
search.

Officer, without his own wilful neglect or default, may have time to take an Account, as aforesaid; And that the said Officer or Officers shall give such Permissions, as aforesaid, gratis; And that no such Tanner, Tawer, Currier, Baker or Dresser, shall be obliged to go or send further than the next Market for the giving of any such Notice.

And be it further Enacted by the Authority aforesaid, That it shall and may be Lawful to and for the Officer or Officers so to be appointed at all seasonable times, in the Day time, to Enter into any Tan-yard, Work-house, Warehouse, or other House or Place used by any such Tanner, Tawer, Currier, Dresser or Baker of Leather, or where any such Leather shall be Lodged, to search and see what Quantities of Leather are taken out of the Wooses, Mill, Liquors or other Materials aforesaid, in order to be dried or made fit for Sale or Use; And if any Owner or Occupier of any such Tan-yard, Work-

Workhouse, or other House or
 Place aforesaid, shall at any
 time or times refuse Entrance
 to the Officers, as aforesaid,
 they shall for every such refusal
 forfeit the Sum of Five
 Pounds, one Third part there-
 of to the Use of his Majesty,
 his Heirs or Successors, and
 the other two Thirds to him or
 them that will Sue for the same,
 to be Recovered, as aforesaid;
 And if any Tanner, Tawer,
 Currier, Dresser, or Maker of
 any such Leather, shall endea-
 vour to defraud his Majesty of
 any Duty by this Act payable,
 by using any private Tan-yard,
 Workhouse, Fat, Pit, or o-
 ther Place, for the Tanning,
 Tawing, Steeping, Making,
 Dressing or Drying the same
 contrary to this Act, or by not
 making due Entries, and gi-
 ving an Account thereof, as a-
 fforesaid, or by Removing,
 Sending or Carrying away,
 without a Permission or Notice
 given, as aforesaid, or shall
 fraudulently hide or Conceal,
 or cause to be hid or Concealed
 any Leather, Hides, or Skins,
 or not du-
 ly En-
 tring,
 or carry-
 ing away
 without
 Permission
 or Notice,
 or conceal-
 ing Lea-
 ther for-
 feits 20 L.

Owner re-
 fusing En-
 trance for-
 feits 5 L.

Tanner u-
 sing pri-
 vate Tan-
 yard, &c.

or pieces thereof chargeable by this Act, to the intent to deceive his Majesty of his just Duties due for the same, That then, and in every such Case, the Party so offending shall forfeit the Sum of Twenty Pounds, one Third part thereof to the King, and the other two Thirds to him or them that will Sue for the same, to be Recovered, as aforesaid: And moreover in all such Cases, all such Leather which shall be found in any such private Can-
yard, Workhouse, Warehouse, House or Place, or for which no such Entry shall be made, or that shall be so unlawfully Re-
moved, Sent or Carried away without a Permission or Notice given, as aforesaid, or shall be fraudulently hid or Concealed, shall be Forfeited, and shall and may be Seized by any of the Of-
ficer or Officers, as aforesaid, to his Majesties Use.

Leather so
concealed,
&c. for-
feited.

Permissi-
ons, &c.
gratis.

Provided always, and be it Enacted by the Authority aforesaid, That no Fee or Reward shall be had or taken by any of the said Officers from any of the said

laid Tanners, Tawers, Curriers, Makers oꝝ Dressers of Leather, oꝝ others, foꝝ the Entries, Accounts, Permissions oꝝ Certificates aforesaid, oꝝ any of them.

And foꝝ the better Collection, Receiving and Levying of the said Rates oꝝ Duties upon Leather by this Act imposed, Be it further Enacted by the Authority aforesaid, That from and after the said Twentieth day of April, no Tanner, Tawer, Currier Maker oꝝ Dresser, oꝝ other Person oꝝ Persons whatsoever, shall put oꝝ cause to be put to Sale, Exchange, oꝝ otherwise depart with any kind of Leather Tanned, Tawed, Dyed oꝝ Made within the Kingdom of England, Dominion of Wales, and Town of Berwick, aforesaid, foꝝ which the said Duty ought to be paid, in any place oꝝ places whatsoever, other than in some open Fair oꝝ Market; And that all such Leather so Sold, oꝝ foꝝ which any Contract shall be made foꝝ the Sale thereof, with the real Price oꝝ true Value thereof, at

Leather
not to be
Sold but
in open
Fair or
Market.

The real price of Leather sold, to be Entred with the proper Officer together with the Number of Hides, &c. sold, before delivery.

Then the Duty to be paid in ready Money to the Collector.

Collector to give a Copy of the Entry, and an Acquittance, that the Tanner may discharge the Account and Entry first made with the Officer.

at which the same shall be Sold, Bartered or Exchanged, or Agreed to be Sold, Bartered or Exchanged, shall be Entred or Registered with the Officer appointed to Collect these Duties, to contain the Number of all Hides, Butts, Backs, Skins, and Pieces of Leather so Sold, Bartered, Exchanged or Contracted for, before the Delivery of such Leather, or of any part thereof; and that all and every the Duty and Duties by this Act charged for the same, shall thereupon be paid and satisfied to the said Collector in ready Money for his Majesties Use; and such Collector and Collectors shall thereupon give to the said Tanner, Tawer, Currier, Maker or Dresser, paying the said Duties, a true Copy of the Entry made in such Registry, with an Acquittance for the Monies so Received for the Duties of such Leather, as aforesaid, to the end that such Tanner, Tawer, Currier, Maker or Dresser of Leather, paying the Duties aforesaid, may discharge the Account and Entry

try which he first made with the Officer, as is abobe mentioned; And in case any Dispute or Controversie shall arise touching the Value of any Leather, Hides or Skins, or Pieces thereof, that shall be Sold or Agreed for in any fair or Market, and there Registered, as aforesaid, the said Officer or Officers, if he or they think His Majesty to be apparently Defrauded by the Value or Price Registered, shall hereby have Power forthwith to take such Leather at the Value or Price thereof specified in such Register, he or they then paying down Ready Money to the Owner for the same, with a further Allowance, after the Rate of Two Shillings for every Twenty Shillings in the Price or Value at which it shall be so Entred or Registered, and proportionably for a greater or lesser Quantity; Which Ready Money and Allowance so Paid down, shall be Allowed upon the Accounts to be made to His Majesty, for the Duties aforesaid, by the said Officers, and the Goods in such Case shall be

R Sold

Upon Controversie Officer may take such Leather at the Value specified in the Register, paying down Ready Money, and 2s. per l. over.

Officer to be allowed the same upon his Accounts, and the Goods sold for His Majesties Use.

Sold and Disposed of to his Majesties best Advantage and Profit.

And be it further Enacted by the Authority aforesaid, That no
Buyer or Contractor for such
Leather by himself or any other,
shall take or carry away the
same, or any part thereof from
such Fair or Market until the
same shall be Entered or Re-
gistered with such Collector or
Officer, and the Duties thereof
paid and satisfied.

Tanner
Selling,
&c. Lea-
ther o-
therwise
than ac-
cording to
this Act,

And be it further Enacted
by the Authority aforesaid, That
if any Tanner, Tawer, Cur-
rier, Maker or Dresser of Lea-
ther, or other Person or Persons
whatsoever, shall put or cause to
be put to Sale, Exchange, or
otherwise depart with any
Leather (for which the Duties
are to be paid) in any Place
other than in open Fair or Mar-
ket, as aforesaid, or shall make
Default in Entering or Regi-
sting the Price or Value there-
of at such Fair or Market, as is
by this Act required, or in
paying the Duties hereby ap-
pointed to be paid thereupon,
as

as is hereby Directed, or if any Buyer or Contractor for any such Leather shall carry or cause the same to be carried away from the Fair or Market before the Price and Value be Registered, and the Duty paid or satisfied, as aforesaid, That then and in every such case all and every such Tanners, Taw-ers, Curriers, Dressers, Ma-lers, Buyers, Contractors or other Persons respectively, shall, for every such Offence, forfeit and lose the Sum of Forty Pounds, to wit, One third part thereof to the King, and the o-ther Two thirds to him or them that will Inform and Sue for the same, to be Recovered, as aforesaid : And moreover, that the Leather so Unlawfully put in Sale, Sold, Exchanged or Contracted for, or whereof the Price or Value shall not be Re-gistred, or for which the said Duties shall not be so paid, in the Manner and Form by this Act prescribed, shall be For-seized, and shall and may be Seized and Carried away by any of his Majesties Offi-cers

Or Buyer carrying away the same be-fore the value Re-gistred and the Duty paid,

Forfeit
40^l. re-
spective-
ly,

and the
Leather.

In Case
of Seizure
Justices
may hear
and de-
termine
upon
Oath.

Either
Party a-
grieved
may ap-
peal to the
next
Quarter
Sessions.

cers for His Majesties Use.
And it is hereby Enacted,
That in all Cases where any
such Leather shall be Seized
for any Offence against this Act,
and an Information thereof
shall be Laid by the Officer,
or a Complaint made by the
Owner within Fifteen days af-
ter the Seizure, before any
Two or more of His Majesties
Justices of the Peace of the
same County, Riding, Town
Corporate, or Place where such
Seizure shall be made, the
Cause of every such Seizure
shall and may be heard and
Determined, by such Justices
of the Peace, who have here-
by Power to Summon and
Examine Witnesses upon Oath
concerning the same: And if
either Party shall find himself
Agrieved or remain Unsatisfi-
ed in the Judgment of the said
Justices, then he or they shall
and may, by Virtue of this Act,
Complain or Appeal to His
Majesties Justices of the Peace
in the next General Quarter
Sessions for that County, Ri-
ding or Place, who are hereby Im-

Impowered to Summon and
Examine Witnesses upon Oath,
and finally to Hear and Deter-
mine the same.

And be it further Enacted by
the Authority aforesaid, That
every Tanner, Tawer, Cur-
rier, Maker or Dresser of Lea-
ther, shall, once in every Three
Months at the least, make an
Account with the proper Of-
ficer of every Division or Di-
strict respectively, of and for all
the Hides and Skins, and
Pieces of the Hides and Skins,
which such Tanner, Tawer,
Currier, Maker or Dresser, by
himself or any other, within
the time of every such Account,
shall have taken out of the
Woolze, Mill, Liquor, or In-
gredients used for Tanning,
Tawing, Steeping or Dressing
the same, and of his Entries
thereof with the Officer, and
shall, at the same time, Dis-
charge the said Account, either
by Leather Sold, for which the
Duty shall have been paid, as
aforesaid, or else by Leather
remaining in his Possession,
not carried to any Fair or
Market,

Tanner
once in
Three
Months
to Ac-
count
with the
proper
Officer;

and Dis-
charge
his Ac-
count by
Leather
Sold and
Duty
Paid,
or by Lea-
ther in his
Possession;

or by Leather carried by Permission to Market and unfold,

under Penalty of 20/.

Tanners, &c. subject to the Examination of the proper Officer and the Penalties of Defrauding.

Market, or by Leather carried by Permission to a Fair or Market, and there remaining Unsold; which Account (if Demanded) every such Tanner, Tawer, Currier, Maker or Dresser of Leather, shall Truly and Faithfully make, from time to time, under the Penalty of Twenty Pounds (to wit) One third Part thereof to the King, and the other Two thirds to him or them that will Sue for the same, to be Recovered, as aforesaid; And that all and every such Officer, upon the taking of such Accounts, shall Inform themselves concerning the truth or falshood thereof, to the end and purpose, that if such Tanner, Tawer, Currier, Maker or Dresser, shall have Unlawfully Conveyed away any of the said Leather, wherewith he shall be Chargeable, or shall have Defrauded his Majesty of any Part of the Duties hereby Payable for the same, he may be Proceeded against in such Manner and Form, and for such Penalties or Forfeitures as are by this Act

As Prescribed for such Of-
fence.

Provided always, and be it
Enacted, That such Foreign
Raw Hides or Skins as are
usually said to be Negro Drefs,
shall not be Accounted Leather
Imported, but shall Pay the
Duty hereby Imposed, when
thesame shall be Tanned, Tan-
ed, Dressed or Made into Lea-
ther.

Hides Ne-
gro Drefs
not to pay
the Duty
till Tan-
ned.

And be it further Enacted
and Declared by the Authority
aforesaid, That all and every
Collarmakers, Glovers, Bri-
dlecutters and others, who Tan
or Make Leather in Oyl, Allom
or Salt, and who Cut and
Make the Leather they so
make into Wares, shall be ac-
counted Tanners or Makers of
Leather within this Act.

Collar-
Makers,
&c. who
Taw Lea-
ther and
make the
same into
Wares to
be Ac-
counted
Tanners,
&c. with-
in this
Act.

Provided nevertheless, That
such Persons so Making their
Leather into Wares, without
Selling the same in Skins,
shall not be obliged to carry
the Leather which they do so
make into Wares, to any Fair
or Market, or to Sell or Re-
gister the same there, as by this

Such Per-
sons not
obliged to
carry their
Leather
to Market,
which
they so
make into
Wares,

but to Enter the same with the proper Officer.

To make Oath of the Value and pay the Duty for the same.

Act is Directed : But such Collarmakers, Bridlecutters or others, making into Wares the Leather they so make, shall, so soon as such Leather is made, Enter the same with the Officer of the Place or Division where such Collarmaker, Glover or Bridlecutter, or other such Person respectively shall Dwell, before the same shall be made into Wares, and make an Oath before the Officer to be appointed for such Division or Place (which Oath such Officer is hereby Impowered to Administer and Take) of the true Value of the Leather so by them respectively made, to be by him or them made into Wares, and shall thereupon Pay the Duties hereby Imposed, to such Officer, and take his Acquittance for the same, after which Oath and Payment made, such Collarmaker, Glover, Bridlecutter, or other Person, as aforesaid, as to such Leather only, shall not be liable to any of the Penalties by this Act Imposed.

Provided

Provided always, that in Cases where such Collarmaker, Glover, Bridlecutter or others, as aforesaid, shall Cut or Make into Wares any of the Leather so by him made, before due Entry made with such Officer, and the Duty Paid, as aforesaid, or shall Sell any Leather so by him Made, Tawed or Dressed, to any Person or Persons, and not first make the same into Wares, such Collarmaker, Glover, Bridlecutter or other Person, as aforesaid, shall Forfeit for every such Offence, the Sum of Five Pounds, to be Recovered and Distributed, as aforesaid.

Collarmakers, &c. making Leather into Wares before Entry, &c. or Selling the same, not first made into Wares, forfeit 5 l.

And whereas several Tanners, Leather-Dressers, Curriers, Leather-sellers, Shoemakers, Coachmakers, Collarmakers, Bridlecutters, Saddlers and other Makers, Dressers, Merchants, Dealers or Workers in Leather have, or may have on the Twentieth Day of April, One thousand six hundred ninety seven, several Stocks or Quantities of Leather not made into Wares: Be it further En-

Tanners,
&c. to pay
 12 l. 10 s.
per Cent.
 for the
 Stock of
 Leather
 in their
 Possession,
 or else-
 where for
 their Use,
 on 20 *Ap.*
 1697.

acted by the Authority aforesaid,
 That all and every such Tanner,
 Leather-Dresser, Currier, Lea-
 therseller, Shoemaker, Coach-
 maker, Collarmaker, Bidle-
 cutter, Sadler and other Ma-
 ker, Dresser, Merchant, Deal-
 er or Worker in Leather, on the
 said twentieth Day of April, ha-
 ving in his, her or their Cust-
 dy or Possession, or in the Cu-
 stody or Possession of any other
 Person or Persons, for his, her
 or their Use, Benefit or Ac-
 count, any Stock or Quantity
 of Leather not made into
 Clores, within the Kingdom of
 England, Dominion of Wales, or
 Town of Berwick upon Tweed,
 being for Sale, shall yield and
 pay unto his Majesty for the
 same a Duty after the Rate of
 Twelve Pounds Ten Shillings
 per Centum, to be Computed up-
 on every One hundred Pounds
 of the true and real Value of
 all such Leather not Made into
 Clores, as aforesaid, as the
 same shall be worth to be sold by
 them respectively, on the said
 Twentieth Day of April;
 Which said Duty of Twelve
 Pounds

Pounds Ten Shillings per Centum upon the Value, as aforesaid, shall be Answered and Paid to His Majesty by the respective Tanners, Leather Dressers, Curriers, Leather Sellers, Shoemakers, Coachmakers, Collarmakers or Bridlecutters, Saddlers or other Makers, Dressers, Merchants, Dealers, or Workers in Leather, within Three Months after the said Twentieth Day of April.

Payment to be made in Three Months.

And to the end the said Stocks of Leather not made into Wares aforesaid, and the true Value thereof may be known and discovered, and the said Duty of Twelve Pounds Ten Shillings per Centum thereupon may be ascertained and answered: Be it further Enacted by the Authority aforesaid, That all and every the said Tanners, Leather Dressers, Curriers, Leather Sellers, Shoemakers and others before mentioned, shall deliver or cause to be delivered to the proper Officer to be appointed, as aforesaid, a particular in Writing Signed

Tanners, &c. to give a Particular in Writing to the Officer, of their Stock in Hand, not made into Wares.

by themselves or by their appointment, of the whole Quantities, Kinds and Values of the several Stocks of Leather not made into Wares aforesaid, for which such Person or Persons respectively ought to be Charged according to the true intent and meaning of this Act; And the said Officers to be appointed for that purpose, where any such Stock of Goods shall be or remain, shall have Power and Authority, and are hereby Authorized and Impowered to enter into any Shops, Warehouses or other Places whatsoever, where any such Goods shall be or remain, there to take an Account thereof, and to View the same; And if such Valuation be given in, as aforesaid, then to compare the said Goods therewith; And all and every the said Person or Persons Chargeable, as aforesaid, for their Stock of Leather not made into Wares, shall be Obligated by Force and Virtue of this Act (if thereunto Required) to permit and suffer the said proper Officer of the District or Place, to make such Entrance

Officer
may enter
Shops, &c.
to take an
Account of
such
Stock.

Person re-
fusing en-
trance
Forfeits
20 l.

trance and View, as aforesaid ; And if any such Person or Persons shall Refuse to permit or suffer such Officer to Enter into their Shops, Warehouses, or other Places (if thereunto Required) there to View the said Stock, as aforesaid, or any Part thereof, then every such Person for such Refusal, shall forfeit the Sum of Twenty Pounds, One third Part thereof to his Majesty, and the other Two thirds to him or them that will Sue for the same, in the manner before mentioned ; And in case the Officer or Officers so to be Employed, shall be Satisfied both as to the Quantities and Values of such Stock of Leather, not made into Wares, aforesaid, for which any such Person or Persons ought to Pay by this Act, then the same Officer or Officers as shall be Appointed in that behalf, shall proceed to Collect and Receive the said Duties, after the Rate of Twelve Pounds Ten Shillings per Centum upon the Value of such Goods for which such Person or Persons shall be

Officer satisfied as to the Quantities and Values of such Stock, to Collect the Duty and give Acquittances gratis.

Officer on
Non-pay-
ment
within
Three
Months to
Distrain.

be Chargeable, as aforesaid, and upon Receipt of any such Duties, shall give Acquittances for the same gratis; And in case such Duties shall not be Paid by the space of Three Months, or if by that time the same be not Secured to be Paid within Three Months then next ensuing (which Security the said Officers are hereby Impowered to take by Bond in His Majesties Name, and to His Majesties Use) then such Officer or Officers, shall and may, by Virtue of this Act, Levy such Duties that shall not be so Paid or Secured, by Distress of the Goods and Chattels of the Person or Persons, Bodies Politick or Corporate, liable thereunto, and for Nonpayment may Sell such Distress within Ten days, Rendering the Overplus (if any be) to the Owner, after Satisfaction of the Duty and Charges of the said Distress.

Provided always, That if any such Person or Persons chargeable for such Stock, shall Pay or cause to be Paid his

his or their Duties for the same within the said space of Three Months, he, she or they shall be Allowed for such Prompt Payment, after the Rate of Ten Pounds per Cent. per Annum for every Sum so Advanced: But in Case any Dispute or Controversie shall arise touching the Valuation of any such Stock of Leather, in all such Cases the same shall be Valued by the Oath of the Owner or Owners, to be made and taken in Writing before any of His Majesties Justices of the Peace, and to be delivered to the said Officer or Officers, who shall hereby have Power (if he thinks the King to be apparently defrauded thereby) to take such Goods at the Value specified in such Affidavit, paying down Ready Money to the Owner for the same, which Ready Money, so paid down, shall be Allowed upon the Accounts to be made to His Majesty for the Duties aforesaid, and the Goods in such Cases shall be Sold and Disposed of for His Majesties best Advantage and Profit.

Allowance
for Prompt
Payment
after the
Rate of
10 l. per
Cent. per
Annum.

In case of
Dispute
the Stock,
to be
Valued
by the
Oath of
the Own-
er, with
liberty to
the Offi-
cer to take
such
Goods, at
the Value
Specified
in the
Affidavit,
Paying
down Ready
Money.

And

Persons
not giving
in such
Particular
by 1 May,
1697.

or fraudu-
lently o-
mitting or
concealing
any part,

And be it Enacted by the Au-
thority aforesaid, That in Case
any of the said Tanners,
Leather-Dressers, Curriers,
Leathersellers, Shoemakers,
Coachmakers, Collarmakers,
Bidlecutters, Sadlers, and
other Makers, Dressers, Mer-
chants, Dealers or Workers in
Leather, having on the said
Twentieth day of April, in his
or their Custody or Possession,
or in the Custody or Possession of
any other Person or Persons
for his, her or their Use, Be-
nefit or Account, any Stock or
Quantity of Leather, shall neg-
lect to give a particular and va-
luation of the same to the proper
Officer or Officers, on or before
the first day of May, One thou-
sand six hundred ninety seven,
or shall wittingly or willingly o-
mit or leave out of the same
any part of his said Stock, to
the intent to defraud his Ma-
jesty, or shall Remove or Carry
away, or Conceal any part of
his said Stock, before his Ma-
jesties Duties thereupon shall be
paid or secured, as aforesaid,
That then, and in every such
Case,

Case, he, she or they so Offending, for every such Offence shall forfeit the Sum of Twenty ^{forfeit 20l.} Pounds (to wit) One Third Part thereof to the King, and the other Two Thirds thereof to him or them that will Sue for the same, as aforesaid; And in all and every such Case and ^{and the} Cases the Stock or Quantity of ^{Leather.} Leather, for which no such Particular or Valuation shall have been given, or which shall be fraudulently omitted out of the same, or which shall be so Concealed or Carried away, before his Majesties Duties shall be Paid or Secured, shall be forfeited, and shall and may be Seized by any of the Officer or Officers aforesaid to his Majesties Use.

And to the end that all and every person and persons who shall Export any Leather in Backs, Buts or Hides, or Leather converted into Boots and Shoes, or other made Ware, for which Leather his Majesties Duties by this Act imposed were duly Satisfied, may upon the Exportation of such Leather,
Boots

Upon Ex-
portation
of Leather
in Backs,
&c. or con-
verted in-
to made
Wares, and
Security
not to re-
land, Cu-
stomer to
give Cer-
tificate.

Boots and Shoes, or other made Ware, be repaid a proportionable Allowance for the same; Be it further Enacted by the Authority aforesaid, That upon the Shipping of any such Leather, Boots or Shoes, or other made Ware for Exportation into Foreign Parts, and upon sufficient Security to be first given to the Customer or Collector of the Customs of the Port from whence such Exportation shall be made, (which Security they have hereby power to take in His Majesties Name, and to His Majesties Use) That the Leather, Boots or Shoes, or other made Ware so Shipped, or any part thereof, shall not be Relanded or Brought on Shore again in any part or parts of this Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, the said Customer or Collector shall give to the Exporter thereof, a Certificate or Debenture in Writing of the Kinds and Quantities of Leather, Boots and Shoes, or other made Ware so Exported, for which
such

such Security shall have been given, as aforesaid.

And it is hereby Enacted, That upon producing such Certificate or Debenture for any Quantity of Hides, Backs or Buts of Leather to the Collector, who received his Majesties Duties for such Leather, and upon making sufficient Proof upon Oath before such Collector, who hath hereby power to Administer the same, That the Quantity of Hides, Backs or Buts so Exported, or Shipped for Exportation beyond the Seas, and which shall be Expressed in such Certificate of the said Customer or Collector of the Port, are the very same Backs, Buts or Hides of Leather, for which he the said Collector for the Duties upon Leather hereby granted, did actually Receive his Majesties Duties, In every such Case the said Collector for the said Duties upon Leather, shall forthwith out of the Moneys in his Hands, for his Majesties Use, of the said Duties upon Leather, and in default thereof, then the Com-

Upon producing such Certificate and Oath, &c. Collector to allow a Draw-back of two thirds of the Duty upon Exportation of Leather.

Commissioners for the said Duty upon Leather, shall Repay, or cause to be Repaid to the Person or Persons who shall produce such Certificate or Debenture from the said Customer or Collector of the Port aforesaid, Two thirds of the Duties which were before Received for the said Leather so Exported, or Shipped to be Exported, as aforesaid.

Draw-
back of 5 l.
per Cent.
ad valorem
upon Ex-
portation
of made
Wares.

And it is hereby further Enacted, That upon producing a Certificate or Debenture of the said Customer or Collector of such Port, as aforesaid, for any Quantity of Boots or Shoes or other made Ware so Shipped to be Exported for Foreign Parts, unto His Majesties Commissioners, who shall be appointed for the Management of the said Duties upon Leather, or to any Collector who Received the Duty for the Leather converted into such Boots or Shoes or other made Ware, and sufficient Proof being made upon Oath before such Commissioners, Collector or Collectors, who have hereby Power

Power to Administer the same, that His Majesties Duties hereby Granted were paid for the Leather converted into the Boots or Shoes or other made Ware so Exported or Shipped for Exportation, whereof the Kinds and Quantities shall be expressed in the Certificate or Debenture of the said Customer or Collector of such Port, as aforesaid, In every such case the said Commissioners or Collector for the said Duties upon Leather, shall, out of the Moneys which shall be in his or their hands of the said Duties upon Leather, repay to the Person or Persons who shall bring such Certificate or Debenture of the said Customer or Collector, an allowance after the Rate of five Pounds per Centum for the Boots and Shoes or other made Wares so Exported, according to the Value of such Boots and Shoes or other made Ware, to be affirmed by the Oath of the Exporter thereof, which the Customer or Collector of the Port have hereby Power to Administer, and to Certifie the same

same to the said Commissioners or Collectors for the said Duties upon Leather; Any thing here- in contained to the contrary not- withstanding.

Leather,
 &c. for-
 feited and
 treble the
 value up-
 on reland-
 ing.

And it is hereby further En- acted, That if any Leather, Boots or Shoes or other made Ware Shipped to be Exported, as aforesaid, shall be Relanded or put on Shore again within the Kingdom of England, Domini- on of Wales, or Town of Ber- wick upon Tweed, the same, and treble the Value thereof shall be forfeited (to wit) one Moiety thereof to the King, and the o- ther Moiety to such Person or Persons as will Seize, Inform or Sue for the same, to be Re- covered as is above mentioned.





A N
ABRIDGMENT
 O F
 The foregoing A C T S.

A.

Action.

Action of Debt, Bill, Complaint, &c. may be brought in any of His Majesties Courts of Record at *Westminster*, for any Forfeitures upon the Acts of Excise of the 7 & 8, and 8 & 9 *W. 3.* *Pag.* 232, 255

And also the Acts for the Duties upon Malt and Leather. 326, 344

In an Action brought against any Person for any thing done in pursuance of the Acts of Excise, the Defendant may Plead the General Issue, and give the Acts in Evidence. 26, 71

And if the Verdict be for the Defendant, or the Plaintiff be Nonsuited, the Defendant shall have double Costs. *ibid.*

Additional Excise.

What the Rates of the Additional Excise are, *vide* Rates.

The Additional Duties to be Levied by such Rules, and under such Penalties as are Directed by 12 & 15 *Car. 2.* 117, 141, 175, 183, 191, 207
Ale

An Abridgment of .

Ale and Beer.

Ale and Beer above 6 *s.* the Barrel, Excise for every Barrel 4 *s.* 9 *d.* *vide* Rates.

Ale and Beer of 6 *s.* the Barrel, or under, Pays 1 *s.* 3 *d.* *vide* Rates.

Ale and Beer Imported, the Excise thereof in the whole 15 *s.* *vide* Rates.

Ale and Beer, by what Measure Gaged.
Pag. 11, 56

Allowances.

Allowances for Waste, &c. shall be made to the common Brewer, not Selling by Retail, *viz.*

In *London* 3 Barrels in every 23 of Beer, and 2 Barrels in every 22 of Ale returned by the Gager. 12, 57, 144

Allowances in the Country shall be Two Barrels and a half in every 23 of Beer or Ale. 143

These Allowances are in full Compensation for all Waste or other Losses or Damages whatsoever. 119

The said Allowances Forfeited for Six Months after Conviction of a False Entry. 13, 58

An Allowance of 4 Bushels in every 20 Bushels of Malt shall be made to the Malter out of the Gagers Charge, in consideration of the difference between the Quantity of Corn when it is Wet and Swollen, and the Quantity thereof when made into Dry Malt. 329

Alteration of Brewing or Distilling Vessels.

Alteration, or enlarging of any Tun, Back, Still, Washbatch, &c, and using the same without notice given, how Punishable. 77, 78, 196



Appeal.

the foregoing Acts.

Appeal.

Appeals from the Chief Commissioners of Excise in *London*, shall be Determined by the Commissioners of Appeals, and regulating the Excise. Pag. 18, 63

Appeals from the Judgment given by the Subcommissioners of Excise, shall be determined by the Justices of the Peace, at the next Quarter Sessions, whose Judgment shall be final. 19, 64, 65

If upon Appeal the Original Judgment shall be Reversed, the original Prosecutor shall pay double Costs to the Appellant, and the single Duties deposited (or so much thereof as the Judges in that Appeal shall adjudge) shall be restored. 100, 101

If Judgment upon such Appeal shall be affirmed, the Appellant shall pay like Costs. *ibid.*

No Appeal shall be admitted till the Appellant have first deposited the single Duty in the Hands, &c. and have given Security for Payment of such Fine, &c. as was adjudged against him. 99, 100

No Appeal to be admitted from any Judgment given within the immediate Limits of the Chief Office of Excise in *London*, unless brought within two Months after Judgment given, and Notice to the Party concerned, nor in any other County, unless brought within four Months after Judgment, and like Notice. 104, 105

In case of Leather Seized, and Judgment thereupon by Two Justices of the Peace, either of the Parties Grieved may Appeal to the Justices in the next General Quarter Sessions, who are finally to Hear and Determine the same. 361, 365

Aqua Vita, or Strong Waters made and sold and Imported, the Excise thereof, *vide* Rates.

S

Arrears.

An Abridgment of

Arrears.

Where the Principal was Charged with Arrears of Excise, not Pardoned by the Act of Oblivion, there the Sureties shall be liable according to the Nature of their Securities,

Pag. 106, 107

Artists.

Two able Artists shall be appointed (the one by the King his Commissioners, &c. and the other by the Brewers of the Place) who upon Oath shall take and compute the just Contents of all Tuns, and other Brewing Vessels, and give one Copy to the Commissioners, &c. and another to the Brewer.

84, 85

Such Computation to be according to the former Acts.

ibid.

B.

Barrel.

Six and thirty Gallons shall be Accounted a Barrel of Beer, and Two and thirty a Barrel of Ale.

Pag. 11, 57.

But by 1 W. & M Four and thirty Gallons shall be Accounted a Barrel of Beer or Ale in all Places out of London and the Weekly Bills of Mortality.

142

Brandy, vide Strong Waters.

Beer.

Beer called Vinegar-Beer, the Excise thereof, vide Rates.

If Brewed for Sale, or to be converted into Vinegar for Sale, the Excise shall be Paid.

101

Beer or Ale Imported the Excise thereof, vide Rates.

Beer

the foregoing Acts.

Beer or Ale sold in Fairs by any Persons, not usually Brewers or Retailers, the Excise thereof to be paid before selling any part thereof. *Pag.* 14, 59

And if so paid, the Seller to stand Discharged of all Penalties before mentioned. *ibid.*

No Beer or Ale to be delivered by the Brewer to any Retailer, until the Excise be paid to him by the said Retailer. 13, 59

Brewers and Brewing.

Common Brewers (not selling by Retail) shall have Allowances, *vide* Allowances.

Brewers are to shew the Gagers all the Beer, Ale and Worts of every Guile, on Pain of losing the benefit of a certain Proviso in 15 *Car.* 2. 150

Brewers shall not use any Molosses, Course Sugar, Hony, &c. in Brewing, on Pain to Forfeit 100 *l.* 156, 157

Brewer or his Servant, upon every Guile, shall declare to the Gager, how much Strong Beer or Ale, and how much Small he intends to make of such Guile, on pain to pay for the whole Guile as Strong, and also to forfeit 20 *s.* for every Barrel of Beer or Ale contained in such Guile. 242

Brewer shall not deliver any Wash, Tilts, Ale, Beer, or Vinegar Beer, to any Distiller or Vinegar-maker, without first giving notice to the Gager, on pain to forfeit 20 *s.* a Barrel, &c. 251

Brewer shall not have or keep any private Pipes. *Vide* Pipes.

Brew-house or Place of Brewing.

No Brewer or Victualler shall Cleanse, Carry out, Remove or Convey out of his Brew-house or Place of Brewing, any part of his Guile before the whole Guile is Brewed off, and be in his Backs or Tuns, &c. without first giving notice, &c. on pain to Forfeit 40 *s.* for every Barrel so Cleansed, Carried out, &c. 221, 222

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Brewing-Vessels.

No new Brewing-Vessels to be erected and made use of, nor any old ones to be altered or enlarged, without notice first given to the next Office of Excise, or to the Commissioners, &c. upon pain to Forfeit 50 *l.* a Vessel. *Pag.* 78

The Forfeitures to be as well upon the Brewer himself, as any other Person in whose House such Vessel shall be found. *ibid.*

And such Vessel, with all the Drink found therein, shall be taken up and seized for the use of the Poor. *78, 79*

No Brewing Vessels to be set up, altered or kept private, on pain to forfeit 200 *l.* *251*

Brewing Vessels, the Contents how, and by whom to be computed, *vide* Artists.

Brewing Vessels, and Utensils for Brewing (by whomsoever claimed) liable to the Debts and Duties of Excise. *92, 93*

Bribes.

Bribes not to be given to, or taken by any Gauger to make a false Return, &c. under the Forfeiture of 10 *l.* apiece both by the Giver and Taker. *95, 96*

Commissioners and others employed about the Excise, shall take no Money or Reward, but from Their Majesties, on Pain to Forfeit his or their Office, and be made incapable of Executing any Office in Their Majesties Revenue of Excise for the future. *155*

Widlecutters, *vide* Collarmakers.

Bushel.

By the Bushel in the Malt Act mentioned, is meant and intended a Bushel according to the Standard in His Majesties Exchequer, commonly called or known by the name of the *Winchester Bushel*: And the Quantity of Barley taken by the

Gage

the foregoing Acts.

Gage according to such Bushel, in any Cistern wherein the same shall be found Wetting or Steeping, shall be charged by the Gager as so many Bushels of Malt. 322, 323

Every Round Bushel, with a plain and even bottom, being 18 Inches and a half wide throughout, and 8 Inches deep, shall be esteemed a Legal *Winchester* Bushel, according to the Standard in His Majesties Exchequer. 336

C.

Certiorari.

NO *Certiorari* to supersede Execution of any Order of the Justices, in pursuance of the Acts of Excise. 26, 72, 278

Coffee.

Coffee and Chocolate the Duties Charged at the Custom-house.

Collar-makers.

All Collar-makers, Bridle-cutters, Glovers, and others, who Taw or make Leather, and cut and make the same into Wares, shall be Account- ed Tawers or makers of Leather within this Act. 367

Such Persons not obliged to carry their Leather to Market, which they so make into Wares, but shall Enter the same with the proper Officer, make Oath to the Value, and pay the Duties for the same. 368

Collar-makers, Glovers, &c. cutting or making their Leather into Wares before Entry and Payment, or selling any Leather by them made, before the same is made into Wares, shall forfeit for every such Offence the Sum of 5 *l.* 369

Colledges.

Colledges and Halls in the Universities, which before the Duty of Excise was Imposed, did brew their own Drink, &c. not liable to the Duty of Excise.

Page 101, 102

Commissioners and Sub-commissioners of Excise.

Chief Commissioners and Governours of the Excise may sit within *London*, or any Place within Ten Miles thereof.

23, 68

Commissioners and Sub-commissioners of Excise to be nominated and appointed by His Majesty,

23, 24, 68, 70

Chief Commissioners of Excise shall pay all Moneys received by virtue of the Acts of Excise, into the Exchequer.

25, 71

In what places the Chief Commissioners of Excise have power of Judicature, and in what places and cases the Subcommissioners, *vide* Forfeitures.

No Commissioners or Subcommissioners of Excise, shall be capable to become a Farmer of the Excise, either by himself, or any other person or persons in trust for him, directly or indirectly, nor any Farmer to be a Commissioner or Subcommissioner.

79, 80

A Commissioner of Excise becoming a Farmer, shall lose the benefit of his Farm.

80

And all Acts done by any such Commissioners, either by themselves, or joyntly with any others that are not Farmers, shall be void in Law.

81

And all persons molested by Authority of any such Commissioner, may bring his Action at Law, and recover Damages.

ibid.

And all Letters Patents enabling any Farmer to be a Commissioner or Subcommissioner of Excise, shall be utterly void and of none effect.

82

the foregoing Acts.

No Commissioner, Subcommissioner, or Farmer of the Excise, shall act or execute any thing as a Justice of the Peace in matters of the Excise. 85

And all things Acted or executed by such, shall be utterly void. *ibid.*

No Commissioner, Subcommissioner, Farmer, or other Officer of the Excise, shall act in any such employment till duly sworn, as by the Acts of Excise is directed, nor before Certificate of his Oath be entred with the Auditor of the Excise, under the penalty of 50 *l.* a month, for neglecting to be sworn. 105

Commissioners of Excise to have the management of the Duties upon Malt. 314

Composition.

Commissioners and Subcommissioners of Excise may compound for the Duty with Retailers of any Liquors Exciseable. 15, 60

No Compounder for the Excise shall brew for any other Brewer or Retailer, without giving notice to the Commissioners, &c. of the quantity and quality intended to be brewed, and for whom, upon pain both parties to forfeit 5 *l.* a piece. 93, 94

Commissioners, or their Officers, shall Compound with such Persons as make Malt for the use of their own Families only, at the Rate of 5 *s.* per head per *Annum*, and take Security for the Payment of the same Quarterly.

Persons making such Composition not to Sell, Exchange, Barter or Deliver out any Malt, nor sell any Beer or Ale on pain to forfeit 50 *l.* and to lose the benefit of his Composition, and to be liable to the Duty of 6 *d.* a Bushel upon Malt, and to the Survey of the Officers. 327

Complaints.

Complaints, Appeals, &c. concerning the Excise, shall be heard in the proper County. 102

S. 4.

Costs.

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Costs.

Double Costs in Actions and Appeals relating to the Excise, in what cases to be recovered.

Pag. 26, 71, 83, 101, 278

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D.

Distillers.

Distillers of Low Wines, removing them after Account taken by the Gager, without drawing them off a second time, shall Forfeit 5 s. a Gallon. *Pag.* 140

The Penalties and Forfeitures upon Distillers of Strong-waters for not suffering the Gagers to enter into their Houses, &c. and stay in the Distilling-house, to see their Stills wrought off, &c. 148, 209

Distillers shall draw Low-wines from Malt-Drink without mixture. 202

Distillers to pay 12 d. a Gallon for all Low-wines drawn from Malt-drink mixed with other Materials. 203

Distillers shall not prepare any Wash or other Materials until they have drawn off all their Liquors made from Corn, on pain to forfeit 5 l. for every Barrel of Malt-Drink found undistilled. 204

Distillers shall forfeit 5 s. for every Gallon of Low-Wines, Spirits, &c. concealed from the sight of the Gager. 197

Distillers shall not set up, make use, or alter any Tun, Cask, Washbatch, &c. nor keep or make use of any private Warehouse, &c. for laying of any Wash, Low-Wines, Spirits, &c. on pain to forfeit 20 l. for every Tun, Cask, &c. 196

No

the foregoing Acts.

No Common Distiller shall set up any Tun, Cask, Washbatch, Copper, Still, or other Vessel, nor alter or enlarge any such Vessel, nor have or keep any private Tun, Cask, &c. nor any private Warehouse, or other Place for the brewing, making, laying or keeping any Worts, Wash, Low-Wines or Spirits, without notice first given at the next Office of Excise, on pain to forfeit for every such offence the Sum of 20 *l.* Pag. 252

And the Person or Persons in whose Occupation any House or other Place shall be, where any such concealed Tun, Cask, &c. shall be found, shall also forfeit the Sum of 50 *l.* 253

Any Person making or keeping any Materials fit for Distillation, and having in his possession any Still containing 20 Gallons or upward, shall be deemed a Common Distiller for Sale. 254

Stills and other Utensils used by Distillers shall be liable to the Duties of Excise. 209, 210

Distress.

Penalties and Forfeitures upon the Acts of Excise, 12 *Car.* 2. adjudged by Justices of the Peace, Commissioners or Subcommissioners, to be Levied by Distress upon the Offenders Goods and Chattels. 20, 65, 66

The Distress to be Sold, if not Redeemed within Fourteen days. *ibid.*

And for want of sufficient Distress, the Party to be Imprisoned till Satisfaction made. *ibid.*

Dressers of Leather, vide Tanners.

E.

Entries.

TRue and particular Entries shall be made at the Office of Excise, of all Excisable Liquors, *viz.*

An Abridgment of

By the Common Brewer once in every Week, upon pain to forfeit for every Omission 15 *l.*

Page 5, 6, 51, 52

By the Innkeepers once a Month, upon pain to Forfeit for every Omission 10 *l.* *ibid.*

By all other Retailers once a Month, upon pain to Forfeit 40 *s.* *ibid.*

By all Malsters once in every Month, of all Malt by them made in such Month respectively, on pain to Forfeit 10 *l.* 321

By all Salt-makers from time to time of all Salt by them made and delivered, on pain to Forfeit the Salt delivered before Entry made. 265

By Tanners of all Leather within three days after the same is taken out of the Wooze, Mill, &c. and before the same is carried away from the place of Drying, on pain to Forfeit 20 *l.* and the Leather. 354, 358

Provided that no Common Brewer shall be Prosecuted for any Misentry, or short Entry, if he shall Rectifie his Entry according to the Gagers return, within one Week after he hath received a Copy of the said return, or otherwise discharge himself. 84

Brewer shall have no benefit by this Proviso, if he did not (*bona fide*) shew to the Gager all the Beer, Ale, or Worts of each respective Guile, &c. or if any apparent Fraud was acted, &c. but shall incur all the Penalties by the former Acts imposed, the said Proviso notwithstanding. 149, 150

Persons living in a Market-Town, shall not be compelled to go out of that Town to make Entry or Payment of the Duty. 7, 8, 53

No Person living out of a Market-Town, to go to any other Place than the next Market-Town in the same County, to Enter or Pay. *ibid.*

Entry or Payment tendred at the proper Market-Town, upon the Market day, and proof made thereof, and no Office of Excise kept, in such case

the foregoing Acts.

case the Party is not liable to any Penalty for Non-entry or Non-payment. *Page 89*

Evidence.

Upon what Evidence Penalties and Offences against the Acts of Excise, shall be adjudged, *vide* Forfeitures.

The Acts of Excise may be given in Evidence upon the General Issue Plead, by any Person Sued for doing any thing by virtue of the said Acts, *vide* Action.

Commissioners of Excise and Justices of the Peace, may Summon any Person to give Evidence (other than the Party accused) &c. and such Person refusing to appear and give Evidence, shall forfeit 10 *l.* *225, 226*

Exportation.

Any Person may Export by way of Merchandize, any sort of Strong Beer, Strong Ale, Syder or Mum, paying only 12 *d.* per Tun Custom, and no other Duty whatsoever. *130, 131*

And the Commissioners of Excise are to Repay the Excise of such Exported drink to the Brewer, or other Person Exporting the same, deducting only 3 *d.* per Tun for the Charges of the Officer. *132*

If any such Drink shipped off, to be Exported, shall be afterwards relanded, or put into any other Ship, the Proprietor shall Forfeit such Drink, and 100 *l.* recoverable in any Court of Record. *133*

Officer of the Customs to Charge the Master of the Vessel in his Victualling Bill, with the usual Quantity, that such a Number of Men as he carries may spend on Board, and for so much the Excise to be paid. *ibid.*

The 12 *d.* per Tun Custom for Exported Drink, to be Levied and Paid under the Rules as by the Laws of Tunnage, &c. *134*

Provided that no Mum Imported shall have any

An Abridgment of

part of the Duty of Excise or Custom, which was paid at Importation, repaid upon Exportation.

Page 134

Distiller or other Person may Export Spirits or Brandy made from Malted-Corn, upon Oath made, &c. and upon Certificate under the Hand of the Officer of Excise, &c. and shall be Allowed 3 d. for every Gallon so shipt off. 205, 206

Any Person may Export Malt, for which the Duties has been paid, to any Foreign Parts, *Scotland* excepted, giving Security not to Reland the same. 330

Exporter of Malt, Relanding the same, shall Forfeit his Bond and the Malt. 331

Exporter of Malt producing a Certificate from the proper Officer, that the Duty of such Malt hath been paid, and making proof thereof upon Oath, shall be Repaid the Duty of 6 d. a Bushel, &c. 333

Upon Exportation of Leather in Backs, Buts, &c. or made into Wares, and Security given not to Reland the same, Customer shall give a Debenture ; upon producing of which, and Oath made that the Quantity of Hides, Buts, &c. so Exported are the same for which the Duties hath been paid, the Collector or Commissioners for the said Duties, shall repay two thirds of the Duties which were before received for the Leather so Exported. 378, 379

And for Leather made into Wares, the Exporter shall be Repaid 5 L. per Cent. *ad valorem*. 381

Such Leather or made Wares Shipped to be Exported, and Relanded again, shall be Forfeited, and treble the value thereof. 382

For all such Fish hereafter mentioned as shall be Exported the Rates following (that is to say) for every Cask of Pilchards or Scads, containing 50 Gallons 20 s.

For

the foregoing Acts.

For every Barrel of White Herrings 4 s. 2 d.

For every Barrel of Red Herrings 3 s. 4 d.

For every Barrel of Salmon 8 s. 4 d.

For every Hundred of Codfish, Ling, or Hake 25 s.

Shall be Paid by the Collector of the Duties on Salt, in the same Port from whence such Fish shall be Exported within Thirty Days after Demand, Exporter making Oath before the Debenture Allowed, that such Fish were *English* taken and Exported beyond the Seas, and not Relanded in *England*. Pag. 270, 271, 306, 307

In case the Officer shall not have Money in his Hand to Pay such Debenture, then upon Certificate thereof by him made, the Commissioners of Excise shall Pay the same out of the first Money in their Hands, arising out of the Duties upon Salt, and any Officer Neglecting or Refusing to Pay the said Moneys, or to give such Certificate *gratis*, shall Forfeit double the Sum so to be Paid to the Party Grieved, to be Recovered by Action of Debt, &c. 272, 273, 306, 307

F.

Fairs.

THE Excise of Beer and Ale sold in Fairs by persons not being usual Brewers or Retailers, shall be paid before sale. Pag. 14

And the person so paying to be free from all Forfeitures. *ibid.*

Farms and Farmers of Excise.

The Duties of Excise, or any of them, may be let to Farm by the Lord Treasurer, &c.

15, 16, 61

Such Farm not to exceed three years. 16, 61

Contracts

An Abridgment of

Contracts made by the Lord Treasurer, &c. touching Farming of the Excise, to be good and effectual in Law to all intents and purposes.

Pag. 61

Provided, no Treaty touching any Farm of the Excise of Beer, or Ale, to be within six months after the commencement of the Acts of Excise, but with persons nominated and appointed by the Justices of the Peace of the respective County, at their Quarter Sessions, and they to have the first refusal.

16, 17, 62

And no Farm to be Lett to any others under the Rate it shall be tendred at, to, and refused by the persons so recommended by the Justices.

17, 63

Farmers not to be Commissioners or Subcommissioners of Excise, *Et e contra*, *vide Commissioners.*

Farmers may not act as Justices of the Peace, *vide Commissioners.*

Fees.

No Fees shall be taken by any Officer of the Excise for any Bond, or other Writing relating to the Excise, upon pain to forfeit for every offence 10 s.

102

Fines and Forfeitures.

Forfeitures and offences against the Acts of Excise 12 Car. 2 committed within the immediate limits of the chief Office of Excise in London, to be adjudged by the chief Commissioners of Excise, (or Commissioners of Appeals, in case of Appeal) and not otherwise.

17, 18, 63

Committed in any other County or Place, to be adjudged by any two or more Justices of the Peace near residing to the place of the Fact; and in case of their neglect by the space of fourteen days, then by the Subcommissioners of the County or Place.

18, 19, 64

And

the foregoing Acts.

And the party grieved by Judgment of the Sub-commissioners, may Appeal to the Justices at the next quarter Sessions, whose Judgment shall be final. *vide Appeals.*

Forfeitures and Penalties adjudged, how to be levied. *Pag. 19, 20, 65, 66*

Forfeitures and Penalties may be mitigated by the Justices of the Peace, Commissioners or Sub-commissioners respectively, at their discretion, so as they be not thereby made less than double the value of the Duty, and reasonable Costs.

20, 21, 66, 67

Forfeitures and Offences against the Act 15 *Car.* 2. for which no special remedy is thereby appointed for recovery thereof, shall be recovered by Action of Debt, Bill, &c. within the County, or by such other means as in the former Acts. *104*

Forfeitures and Fines upon the Acts 12 *Car.* 2. (all necessary charges first deducted) shall be employed three fourth parts to the King, and one fourth part to the Informer. *21, 22, 67*

Forfeitures upon the Act 15 *Car.* 2. (not there in otherwise disposed of) shall be, one third part to the King, one other to the poor of the Parish, and the other third part to the Informer. *103*

Forfeitures upon the Act 22 & 23 *Car.* 2. shall be one Moiety to the King, and the other to the Informer. *121*

Forfeitures upon the Act 1 *W. & M.* to be recovered and disposed of as directed in the former Acts. *141*

Forfeitures upon the Act 3. & 4 *W. & M.* to be Recovered and Disposed as by the former Acts. *198*

Forfeitures upon the Act 7 & 8 *W.* 3. shall be one Moiety to the King and the other to him or them that shall Discover, Inform or Sue for the same. *232*

Foreign.

An Abridgment of.

Foreign Liquors.

No Foreign Exciseable Liquors shall be Land-
ed before due Entry made with the Officer of
Excise in the Port, and payment of the Duty.
nor without Warrant signed by the said Officer.

Pag. 50, 98

Upon pain of Forfeiture of the Goods, or the
value, to be recovered of the Importer or Pro-
prietor, the one Moiety to the King, and the
other to the Informer.

ibid.

Frauds.

For preventing of Frauds, &c.
More, *vide* Act 8 & 9 W. 3.

217

241

G.

Gagers.

Gagers shall be constituted by the Commissio-
ners, and Subcommissioners of the Excise
in their respective Circuits.

Pag. 8, 53

Gager not Qualified until Sworn, *vide* Oath.

Gagers shall have power to enter, as well by
night as by day, (and if by night, then in the
presence of a Constable, or other such Officer)
into all places belonging to persons chargeable
with Excise.

8, 53, 54

And to Gage all Brewing-vessels, and to take
account of Exciseable Liquors therein, and to
make return thereof to the Commissioners, &c.
in writing, leaving a Copy thereof with the
Brewer or Maker.

9, 54

Gagers Returns shall be a charge upon the
Brewer or Retailer.

9, 55

Gagers shall weekly deliver to the Common
Brewer, or to some of his servants at his house,
a true Copy under their Hands of the Return
they

the foregoing Acts.

they charge him with, upon pain to Forfeit 40 s. for every neglect. *Pag. 83, 84*

Gager shall (within three days after the end of every Week leave with the Brewer, or Retailer, a true Copy under his hand of every Charge by him made in such Week, and shall not Charge such Brewer or Retailer more than such Copy contains, on pain to forfeit for every such Neglect or Offence the Sum of 10 l. 227, 228

Provided that no Gager who do or shall leave such Copy of his Charges as above directed, shall be liable to any of the Penalties by the former Acts Imposed, for not leaving Notes of their last Gages, &c. 229

Gager to take an account of all Materials prepared for Distillation, &c. and in case he shall miss any Wash prepared from Corn, which he found within 24 Hours before, may Charge the Distiller with so much Low Wines, as such Wash so missing would reasonably have made. 210, 211

Gager that shall wittingly Charge Low Wines not made from Corn, as such, shall forfeit his Employment, and 5 s. for every Gallon of Low Wines so falsely Charged. 204, 205

Gagers may take off the Head of any Still not at Work, to Examine what Materials are therein, and in case such Still be at work, may stay in the Distilling-house, until such Still be wrought off, and then examine what Materials were wrought therein, in case of Refusal Distiller Forfeits 20 l. 208, 209

Gagers may (in the day time and in the presence of a Constable) break open the Door or any part of any Brew-house, Distilling-house, &c. and enter into the same, and may break up the Ground in any such Brew-house, Distilling-house, &c. or the Ground near adjoining, to search for any Private Back, Tun, &c. or any Pipe leading thereto, and may follow such Pipe into the House or Ground of any other Person, and

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and break open the same, in order to find out such Private Back, Tun, &c. into which such Pipe shall lead, making good the Ground or House so broken up, or giving satisfaction for the same to the Owners thereof; and in case of opposition, the Party opposing to Forfeit 20 l.

Pag. 229, 230, 231

Gagers may stay in the Brew-house, to see the several worts Brewed off, and let into the Backs and Tuns, and the Strong and Small Drink Cleansed and Carried out without mixture, in case of refusal Brewer or Viſtualler Forfeits 20 l.

223

Gagers may taste the Drink upon any Brewers Dray, and may enter the Cellars or other Rooms of any Inn-keeper, or Viſtualler, and take the Drink therein, in case of Refusal, Inn-keeper or Viſtualler Forfeits 5 l.

224, 225

Gagers shall leave with the Common Brewer or some one of his Servants (if demanded) a true Note in writing under his Hand of every Gage, at the time of taking such Gage, containing the Inches and Tenths of the Backs, and wants of the Tuns, and the Quality of the Liquors, on pain to Forfeit for every Neglect or Refusal, the Sum of 40 s.

235

Gagers and other Officers shall be Constituted by the Commissioners of Excise, for the Levying, Collecting and Ascertaining the Duties upon Malt.

315

Gagers so Constituted shall at all times in the Day time, be permitted to Enter the House, Malt-House, and all other Places belonging to or used by any Person, who shall Make Malt for Sale, or not for Sale, to Gage all Cisterns and other Vessels used by such Malster, for the Wetting of Barley or other Corn for the Making of Malt, and to Gage, Measure and take an Account of the Quantity of the Barley and other Corn, which shall be found Wet or Steeping

ing

the foregoing Acts.

ing in any such Cistern or other Vessel, or which shall have been Wetted or Steeped in them, or any of them, for the Making of Malt, and shall make Report, or Return in Writing to the Commissioners, or such Persons as they shall Ap-
point to Receive the same, Leaving a True Copy of such Report in Writing under his Hand with such Malster. *Pag. 319, 320*

Gagers Return (made, as aforesaid) shall be a Charge upon the Malster. *ibid.*

Gager nor any other person concerned or employed in the Excise, shall endeavour to Perswade any Eleſtor to give, or Diſwade any Eleſtor from giving his Vote for the choice of any person to Serve in Parliament, on pain to Forfeit 100 £. and be disabled and incapable of ever Executing any Office, in the Excise or any other Place of Trust, &c. *193, 194*

Gallon.

Thirty six Gallons according to the Exchequer Quart, shall be Returned for a Barrel of Beer, and Thirty two Gallons for a Barrel of Ale (in London.) *11, 56, 57*

Thirty four Gallons shall be Returned for a Barrel of Beer, or Ale, in the Country. *142*

The Wine Gallon to be the Measure for all other Exciseable Liquors. *11, 57*

Glovers, vide Collarmakers.

H.

Hours.

Office Hours, *vide* Office. Statute Hours for carrying out Drink by the Barrel, or Selling by the Gallon by common Brewers. *Pag. 90*

Carrying out, or Selling otherwise than between the said Hours, Forfeiture 20 s. for every Barrel. *ibid.*

Statute

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Statute Hours for setting Stills at Work, and
and for carrying out Spirits. *Pag.* 212

Statute Hours for carrying out Vinegar and
Sweets. 215

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Hiding or Conveying away Beer, Ale, or
Worts ungaged, from the view of the Gager,
the Forfeiture 20 s. a Barrel. 91, 92

Hiding or Concealing of Vinegar, Liquors
prepared for Vinegar, Syder, Mead or Sweets,
the Penalties for each 213, 214

I.

Imported Liquors, vide Foreign.

Increase.

IN case any Increase be made after the Brew-
er or his Servants have Declared how much
Strong Beer or Ale they intend to make of their
Guile, or if any part of such Guile be laid off,
over and above the Quantity so Declared, the
Brewer shall Forfeit 5 l. for every Barrel so
Increased or Laid off. *Pag.* 243

Justices of the Peace.

Their power of Hearing and Determining
Offences against the Acts of Excise, *vide* For-
feitures.

The Justices of the Peace in their respective
divisions, shall meet once in every Month, to
Hear and Determine Offences against the Acts
of Excise. 103

Justices of the Peace, before whom any Of-
ficer of the Excise shall be Sworn, shall Certifie
the same to the next Quarter Sessions to be Re-
corded. 24, 69

The

the foregoing Acts.

The powers of a Justice of the Peace not to be executed by any Commissioner, Subcommissioner or Farmer of the Excise, nor by any Brewer or Inn-keeper in matters of the Excise.

Pag. 85

Justices of the Peace to Hear and Determine Informations and Complaints for any Offences committed against the Malt Act, as by the Laws of Excise.

325

And also in Cases of Leather Seized.

364

Justices of the Peace (not being Makers or Sellers of Salt) shall at every *Easter* and *Michaelmas* Quarter Sessions, Set the Prices how Salt Makers shall Sell their Salt for the next half Year, and none shall Sell Salt above those Prices, on Pain to Forfeit 5 *l.* for every such Offence, and double the Value of the Salt so Sold.

274

Informations.

Informations against Brewers, &c. not to be Prosecuted, unless they be entred within Three Months after the Offence Committed

156

Notice thereof to be given within a Week after.

ibid.

L.

Leather.

Leather the Duties *vide* Rates.

L eather Imported, the Duties to be Paid by the Importer in Ready Money, upon Entry and before Landing, on Pain to Forfeit the same, or the Value.

Pag. 343

Value of Leather Imported to be Estimated upon the Oath of the Importer, in such manner as is Practised, in cases where Goods Pay the Subsidy of Poundage *ad Valorem*.

346

Value of Leather Imported, to be so much as the

the

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the same is really worth to be Sold in *London*, without Allowance for the Duty. *Pag. 349*

Value of Leather Made or Dressed in *England*, to be what the same is worth to be Sold at the next Market, without respect to the Duty. 350

Leather Exported in Backs, Buts or Hides, or made into Wares, upon Oath made that the Duties were Paid, and Security given not to Reland the same, shall have a Draw Back of Two thirds of the Duty, if not made into Wares, or 5 *l.* per Cent. *ad Valorem* if made into Wares. 378, 379, 380

Leather Shipped to be Exported, and Relanded shall be Forfeited, and Treble the Value thereof. 382

Leather Bought in Fair or Market, and carried away before Registered, and the Duties Paid, shall be Forfeited, beside the Penalty of 40 *l.* upon the Person Offending. 363

Liquors Exciseable.

Which they are, and what the Duties upon each, *vide Rates.*

No Exciseable Liquors (except Beer, Ale, Syder, Perry and Metheglin) coming to any Port by Coast-Cocquet, Transire or Certificate, shall be Landed without Entry thereof made with the Officer of the Excise in the Port, upon pain to Forfeit double the Value of the Liquors. 99

M.

Malt.

Malt, the Duties thereof, *vide Rates.*

Malt for which the Duties hath been Paid, may be Exported into Foreign Parts, *Scotland* excepted, Exporter giving Security not to Reland the same. *Pag. 330*

Malt

the foregoing Acts.

Malt Ship'd for Exportation and Relanded, shall be Forfeited, beside the Penalty of the Bond. *Pag. 331*

No Malt shall be Imported into this Kingdom from any Foreign Parts beyond the Seas, on Pain of Forfeiture of such Malt, or the Value thereof, one Moiety to the King, and the other to such Person as shall Sue for the same, by Action of Debt, &c. *336*

Malsters and Makers of Malt.

Malster refusing to permit the Gager to Enter his House, Malt-house, &c. to Measure, Compute and take an Account of his Malt, and to Gage all Cisterns and other Vessels, shall Forfeit 5 *l.* *320*

Malsters or Persons making Malt, shall Monthly, and every Month, make a true Entry at the next Office of Excise, of all Malt by them made in such Month respectively, on pain to Forfeit 10 *l.* *321*

Malster to Pay and Clear off the Duties within Three Months after they made or ought to have made their Entry, on pain to Forfeit double the said Duties. *322*

No Malster after Default of Payment, as aforesaid, shall Sell or Deliver any Malt, until he hath Paid and Cleared off his Duty, on pain to Forfeit double the Value of such Malt. *322*

No Malster shall Erect or Set up, Alter or Enlarge, or make use of any Cistern, or other Vessel, for Wetting any Barley for making of Malt, nor shall keep or make use of any Private Cistern, or other Vessel, for Wetting of Barley to make Malt, on pain to Forfeit for every such Offence the Sum of 50 *l.* *323, 324*

Persons Making Malt for the use of their own Families only, may Compound for the Duties, *vide* Composition.

Markets.

An Abridgment of

Markets.

Markets and Fairs to be kept, and all Matters relating to the Buying, Selling, &c. of Leather, to be duly observed by all Persons concerned, according to the Statute, 1 Jac. 1. Pag. 347

Head, or Metheglin.

The Excise payable by the Maker, *vide* Rates.

Measure.

The Measure of Beer and Ale, as to Payment of the Excise, shall be taken according to the Standard of the Ale-quart in the Exchequer, Four whereof shall make the Gallon. 11, 56

The Measure of Beer and Ale out of and within the Weekly Bills of Mortality. 143, 144, 145

Mitigation.

Mitigation of Fines, Forfeitures and Penalties, by whom, and how far to be made, *vide* Forfeitures.

Mixtures.

If any Brewer, &c. shall convert Small Drink into Strong by Mixture, &c. after the Gage taken, and shall Sell or Carry out the same, or any Part thereof, without giving notice to the same Gager or Gagers, of the Quantity, &c. Mingled and Converted, he shall Forfeit 20 s. for every Barrel. 91, 92

Hum, the Duties, *vide* Rates.

Non-

the foregoing Acts.

N.

Non-payment.

Every Common Brewer, who shall not pay and clear off the Duty within a Week after the time he made, or ought to have made his Entry, shall forfeit double the value of the Duty.

Pag. 7, 52

And every Retailer who shall not pay and clear off within a Month next after the time limited for his Entry, shall also forfeit double the Duty.

ibid.

Every Malster who shall not pay and clear off his Duty within three Months after he made or ought to have made his Entry, shall forfeit double the value of the Duty, and after default made, shall not sell or deliver any Malt, until he hath cleared off the said Duties, on pain to forfeit double the value of the Malt. 322

O.

Oath.

NO Persons shall be capable of acting in any Office of Excise, till they shall have taken the Oaths of Allegiance and Supremacy, and the Oath of their Office, in the Acts prescribed, before two Justices of the Peace of the County, or a Baron of the Exchequer. *Pag. 23, 69*

The Justices before whom the said Oaths are taken, shall certify the taking to the next Quarter Sessions, to be Recorded. *24, 69*

Penalty for acting unsworn, 50 l. per Month. *105*

Form of the Oath prescribed, to be taken by all Commissioners and other Officers of the Excise, *mutatis mutandis.* *23, 69*

C

Office.

An Abridgment of **Office.**

There shall be one Principal head Office of Excise kept in *London*, or within Ten Miles thereof, to which all other Offices of Excise, shall be subject and accomptable. *Pag.* 22, 68

The said Head Office to be managed by Commissioners to be Appointed by the King, and they to be stiled Commissioners and Governours of the Excise. 23, 68

London, Westminster, Southwark, and all places within the Weekly Bills of Mortality, to be subject to the Head Office in *London*. 24, 69

The King from time to time to Appoint such and so many subordinate Commissioners and Officers in every other County, &c. as he shall think fit. *ibid.*

Every Office of Excise shall be kept open from 8 to 12 in the Forenoon, and from 2 to 5 of the Clock in the Afternoon. 25, 70, 88

An Office of Excise shall be kept in every Market Town upon every Market-day, upon pain that the Party neglecting shall Forfeit 10 l. for every Market Day it shall be neglected. 88

If no Office be kept, the Party that shall come to such Market Town, and there tender his Entry or Payment, shall not be liable to any Penalty for that omission of Entry or Payment. 89

Officers.

Officers for Collecting and Ascertaining the Duties of Excise, Salt and Malt shall be Constituted by the Commissioners of Excise. 22, 24, 262, 315

Officers for Collecting the Duties upon Salt, to give Warrants *gratis* to the Makers or Proprietors of Salt, to carry the same from their Works or Pits, upon Payment of the Duties, or giving Security for Payment within Six Months after Entry, and to seize all Salt removed before Entry, and without such Warrant. 264

Officers

the foregoing Acts.

Officers to give Tickets *gratis* to all Masters of Ships, delivering Salt part at one Port and part at another, and Certificate on the Back side of the same, or else by Certificate under their Hands and Seals, what Quantity of Salt was delivered at such Port. Pag. 269

Officers shall give *gratis* several Warrants to each Carrier of Salt, for such several Horse Loads of Salt as he shall Load at one time. 294

Officers not Repaying the Moneys allowed for Fish Exported, or neglecting to give Certificate to the Chief Commissioners of the same, shall Forfeir double the Sum to the Party Grieved. 273

Officers shall give Certificates under their Hands and Seals *gratis* of all Salt to be Exported, that the Duty is Paid or Secured; and then the Officers of the Port where such Salt is to be Exported, upon that Certificate and Oath made of the Shipping off the Salt, and of its not being intended to be Relanded in this Realm, shall give a Debenture under their Hands, which being Produced to the Officer of the Place where the Duty was Paid, the Security shall be Discharged or Duty Repaid, without Fee or Reward. 273, 274

Officers Sued for any thing done in pursuance of this Act may Plead the General Issue, and give this Act in Evidence, and if a Verdict Pass for the Defendant, or the Plaintiff be Nonsuit, discontinue or forbear Prosecuting the Action, the Defendant shall have double Costs. 278

Officers may Enter in the Day time into any House or other place, belonging to or used by any Master or Maker of Malt, and Gage all Cisterns and other Vessels, used by such Master, for the Wetting of Barley, &c. for the making of Malt, and Gage, Measure and take an Account of the Quantity of all Barley which shall be found Wetting or Steeping, or that hath been

An Abridgment of

Wet or Steeped in any Cistern or other Vessel, and shall make Return of the same in Writing to the Commissioners, leaving Copys thereof under their Hands, with all Maltsters, and such Return shall be a Charge upon them respectively. *Pa. 320*

Officers to give Certificates of all Malt to be Exported, upon Oath made (which Oath they have Power to Administer) that the Duty of such Malt is Paid or Secured, and upon Oath made before the Collector or Officer of the Port where such Malt shall be Exported, that it is the same Malt mentioned in such Certificate, the Collector or Officer of such Port shall give a Debenture of the Quantity of Malt so Exported, which being produced to the Officer who gave the Certificate, he shall Repay the Duty to the Exporter or his Agents, and if he hath not Money in his Hands, then the Commissioners shall Repay it out of the Duties Arising by this Act. *32. and 33. Statute 1332. 333.*

Offences vide Forfeitures.

Over-charges.

Complaints of Over-charges, by whom to be heard and determined. *153, 154*

P.

Penalties, vide Forfeitures.

Perry, vide Spider.

Pipes.

EVERY Common Brewer having any Pipes or Stop Cocks, or other Private Conveyances, for Beer, Ale or Worts, out of one Brewing Vessel into another, or out of any Brewing Vessel into any other Place, shall take up and demolish every such Pipe, &c. and stop up every Hole in every Tun, Batch or Float, before

the foregoing Acts.

fore the 28th of April, 1697. and no such Common Brewer after the said 28th Day of April shall have or keep any such Pipe, Stop Cock, or other Private Conveyance, or shall have any Hole in any Tun, Batch or Float, on Pain to Forfeit 100 l. *Pag. 246, 247*

Gager in searching for such Pipes, may (in the Day time, and in the presence of a Constable) Break up Ground, Wall, Partition or other Place, and upon finding such Pipe, may follow the same into any such Place through, or into which the same shall Lead, and may Cut such Pipe, or turn any Cock to try if such Pipe may Convey any Drink out of one Brewing Vessel into another; and any Person opposing such Gager in the due Execution of the Powers hereby Granted, shall Forfeit 50 l. *249*

It upon such search made, no such Pipe be found, the Gager shall make good the Ground, &c. so Broken up. *248*

R.

Rates of Excise.

Rates of Excise upon the several Liquors, and by what Acts they are Imposed.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Strong Beer or Ale by 12 Car. 2. <i>pag. 3</i>	0	1	3
By another Act of 12 Car. 2. <i>pag. 48</i>	0	1	3
By 4 W. & M. <i>pag. 172</i>	0	0	9
By 5 & 6 W. & M. <i>pag. 180</i>	0	0	9
By another Act of 5 & 6 W. & M. <i>pag. 188</i>	0	0	9
Strong Beer per Barrel	0	4	9

An Abridgment of

	l.	s.	d.
Small Beer by 12 Car. 2. pag. 3	0	0	3
By another Act of 12 Car. 2. pag. 48	0	0	3
By 4 W. & M. pag. 172	0	0	3
By 5 & 6 W. & M. pag. 180	0	0	3
By another Act of 5 & 6 W. & M. p. 189	0	0	3
<hr/>			
Small Beer per Barrel	0	1	3
<hr/>			
Syder and Perry by 12 Car. 2. pag. 3	0	1	3
By another Act 12 Car. 2. pag. 49	0	1	3
By 4 W. & M. pag. 174	0	1	3
By 5 & 6 W. & M. pag. 182	0	1	3
By another Act of 5 & 6 W. & M. p. 190	0	1	3
By the Malt Act. pag. 313	0	4	0
<hr/>			
Syder and Perry per Hoghead	0	10	3
<hr/>			
Vinegar Beer by 12 Car. 2. pag. 4	0	0	6
By another Act 12 Car. 2. pag. 49	0	0	6
By 4 W. & M. pag. 173	0	1	6
By 5 & 6 W. & M. pag. 181	0	1	6
By another Act of 5 & 6 W. & M. p. 189	0	1	6
<hr/>			
Vinegar Beer per Barrel	0	5	6
<hr/>			
Vinegar made of English Materials,	0	1	6
by 4 W. & M. pag. 173	0	1	6
By 5 & 6 W. & M. pag. 180	0	1	6
By another Act of 5 & 6 W. & M. p. 189	0	1	6
<hr/>			
Vinegar made of English Materials } per Barrel	0	4	6
<hr/>			
Vinegar made of Foreign Materials,	0	4	0
by 4 W. & M. pag. 173	0	4	0
By 5 & 6 W. & M. pag. 181	0	4	0
By another Act of 5 & 6 W. & M. p. 189	0	4	0
<hr/>			
Vinegar made of Foreign Materials } per Barrel	0	12	0

the foregoing Acts.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Mead by 12 Car. 2 pag. 4	0	0	0½
By another Act 12 Car. 2. pag. 49	0	0	0½
By 4 W. & M. pag. 174	0	0	3
By 5 & 6 W. & M. pag. 182	0	0	3
By another Act 5 & 6 W. & M. p. 191	0	0	3
Mead per Gallon	0	0	10
Low Wines from Foreign Materials } by 7 & 8 W. 3. pag. 201 per Gallon	0	0	8
Low Wines from Brewers Wash } per Gallon <i>ibid.</i>	0	1	0
Low Wines from Malt Drink per Gal- } lon <i>ibid.</i>	0	0	0
Low Wines from any other English } Materials per Gallon <i>ibid.</i>	0	0	3
Sweets per Barrel <i>ibid.</i>	0	12	0
By the Malt Act, pag. 312	0	12	0
Sweets per Barrel	1	4	0
Strong Waters, By 12 Car. 2. page 4	0	0	1
By another Act 12 Car. 2. page 49	0	0	1
Strong Waters per Gall.	0	0	2
Spirits made of Wine or Syder Im- } ported by 12 Car. 2. page 4	0	0	2
By another Act 12 Car. 2. page 50	0	0	2
Spirits made of Wine or Syder Imported } per Gallon	0	0	4

An Abridgment of

	l.	s.	d.
Brandy or Strong Waters Imported } by 12 Car. 2. page 4	0	0	4
By another Act 12 Car. 2. page 50	0	0	4
By 4 W. & M. page 174	0	0	6
By 5 & 6 W. & M. page 182	0	2	0
<i>more</i> Brandy Imported per Gallon	0	3	2
Double Brandy Imported by 12 Car. 2. } page 4	0	0	4
By another Act 12 Car. 2. page 50	0	0	4
By 4 W. & M. page 174	0	1	0
By 5 & 6 W. & M. page 182	0	4	0
<i>more</i> Double Brandy per Gallon	0	5	8
Syder Imported by 12 Car. 2. pag. 4	0	5	0
By another Act 12 Car. 2. page 50	0	5	0
By 4 W. & M. page 173	4	0	0
By 5 & 6 W. & M. page 181	4	0	0
By another Act 5 & 6 W. & M. p. 190	4	0	0
Syder Imported per Tun	12	10	0
Mum Imported by 12 Car. 2. page 4	0	3	0
By another Act 12 Car. 2. page 49	0	3	0
By 4 W. & M. page 173	0	3	0
By 5 & 6 W. & M. page 181	0	3	0
By another Act 5 & 6 W. & M. p. 189	0	3	0
By the Malt Act page 312	0	10	0
Mum Imported per Barrel	1	5	0
Spirits Imported from Guernsey, Jersey, &c. by 7 & 8 W. 3. page 216	0	8	0
shall pay the same Duty as by 2 W. & M. which Duty per Gallon is--	0	8	0

And by the same Acts all other Liquors (except Beer, Ale and Mum) are charged with the like

the foregoing Acts.

like Duties as are chargeable on the like Liquors made in *England*.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Malt by 8 & 9 <i>W.</i> 3. per Bushel pag. 310	0	0	6

Salt English by 5 & 6 <i>W.</i> & <i>M.</i> p. 260	0	1	0
By 8 & 9 <i>W.</i> 3. page 303	0	0	8

Salt English per Bushel	0	1	8
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Salt Foreign by 5 & 6 <i>W.</i> & <i>M.</i> p. 260	0	2	0
By 8 & 9 <i>W.</i> 3. page 303	0	1	4

Salt Foreign per Bushel	0	3	4
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Leather by 8 & 9 <i>W.</i> 3. page 341. for every 100 <i>l.</i> of the Real Value	15	0	0
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Retailers.

Retailers of Beer or Ale, during the continuance of the Additional Excise, shall not be Sued or Indicted for selling Drink at higher prices than the Law allows.

147

Retailers of Syder, who shall be deemed such.

313

Return'd Drink.

In case any Small Beer or Old Return'd Drink be mixed with any Strong Beer or Ale that remained in the Brew-house, and such mixture be added to a Guile of New Drink, the Gager shall Charge the whole as New.

245

S.

Salt.

The Duties thereof, *vide* Rates.

Foreign Salt, the Duties to be paid by the Importer in ready Money upon Entry, and be-

£ 5

fore

An Abridgment of

fore landing thereof. Such Salt landed before Entry, or a Warrant obtained for Landing the same, to be forfeited, or the value thereof.

Importer of Salt shall have Six Months time for Payment of the Duty, giving Security; or paying ready Money, shall have an Allowance after the Rate of 10 per Centum per Annum.

261, 262

Duties upon Salt shall be under the management of the Chief Commissioners of Excise. 262.

Salt conveying or conveyed before due Entry and Warrant obtained for conveying the same, shall be seized and brought to the next Office, and there detained. And if not claimed by the Owner within Ten Days after seizure, shall be sold the next general Day of Sale, one Moiety of the produce thereof (all necessary Charges being first deducted) to be to the use of His Majesty, and the other to the Party who seized the same.

Salt so Seized and Claimed by the Owner shall nevertheless be forfeited, except proof be made upon Oath that the same was duly Entred, and a Warrant obtained for carrying away the same; and the Person who conveyed away such Salt before Entry and Warrant obtained, shall forfeit double the value thereof. 265, 266, 267

All Salt (except Rock Salt) shall be ascertained as to the Payment of the Duties, at the Rate of 56 Pounds to the Bushel. 291, 292

All Salt brought from Scotland by Land, and all Imported Salt brought in or put on Shore before due Entry, shall be Forfeited. 292

No Salt shall be delivered from any Saltworks or Pits, without notice first given to the Officer, on pain of 20 £. to be forfeited by the Owner. 279

All Salt Imported or brought by Sea or Land into the Kingdom of England, Dominion of Wales or Town of Berwick upon Tweed, and not of the Product

of the foregoing Acts.

Product of any of the said Places, shall be adjudged Foreign Salt, and Charged as such, and all *Scotch* Salt brought into *England* by Land, shall be Entred at *Carlisle* or *Berwick*, on pain to Forfeit double the value thereof. *Pag.* 275, 276

Salt-Rock.

Rock Salt to be Entred by weight at the Rate of 120 Pounds to the Bushel. 284

Rock Salt Melted and Refined which had paid the Duty, shall have a Draw back of 12 *d.* a Bushel, Oath being first made before some Justice of the Peace, of the Quantity of the Rock Salt so imployed in making Salt by Refining. 285

All Salt made from Rock Salt (allowing the Draw-back) and all Refined Salt, or Salt made from Salt, either Imported or made in *England*, shall be Charged with the said Duties. 291

Rock Salt may be removed from the Pits, or Warehouse adjoining to such Pits, into other Warehouses after due Entry made thereof, and a Warrant for the same, and the Owners shall not be obliged to Pay, or secure the Payment of the Duties, until such Salt shall be sold. 282

Salt Foreign.

Duties of Foreign Salt Imported to be paid by the Importer in Ready Money, upon Entry, and before Landing. 260

Such Salt Landed before Entry, or the Duty Paid, or without a Warrant for Landing, to be forfeited, or the value thereof. 261

Importer of Salt shall have Six Months time for Payment of the Duties, giving Security, and in case he shall pay in Ready Money, shall have after the rate of 10 *per Cent.* *per Ann.* out of the said Duties abated. 262

An Abridgment of

Salt Exported.

Upon Exportation of Salt, the Officer of the place where the Salt was made or Imported, to give Certificate *gratis*, that the Duty was Paid, or Secured to be Paid; upon producing of which, and Oath made of Shipping off such Salt, and of its not being Relanded in *England* or *Wales*, the Officer of the Place where the Salt is Exported shall give a Debenture under his hand for Repayment of the Duty, which being produced to the Officer of the Place where the Duty was Paid or Secured, such Security shall be discharged, or Duty repaid upon demand by the said Officer, without Fee or Reward. 273, 274

If any Salt, for which the Duty shall have been Repaid upon Exportation, shall be Relanded in *England*, Dominion, or Town of *Berwick* upon *Tweed*, before the Duty be again Paid, &c. every Person so offending shall Forfeit double the value of such Salt so Landed. 280

Ship or Vessel conveying Salt by Sea, perishing at Sea, or taken by Enemies, and Merchant making proof thereof upon Oath at Quarter Sessions, shall be permitted to buy the like Quantity of Salt Duty free. 280, 281

Masters of Ships Transporting Salt from one Port to another, before they have a Warrant for Landing the same, shall deliver to the Officer of the Port a true Particular of the Quantity of Salt, signed by the Officer of the Customs of the Port from whence the Ship came, and then make Oath before the Officer for Collecting the said Duties, that there hath not been taken into the said Ship any Salt since he came from such Port: And in case such Ship be to deliver part of the Salt at one Port, and part at another, then the Salt Collector and Officers of the Customs shall Certifie on the backside of the Cockquet, or by Certificate alone under their Hands and Seals, what Quantity 914

the foregoing Acts.

tity of Salt was delivered, on pain to Forfeit double the value of the Salt that shall be otherwise delivered.

Pag. 269, 270

Salt Makers and Retailers.

Salt Makers shall make Entry with the proper Officer, of the Quantities of Salt by them made or taken out of any Pit, and shall have Warrant under the Officers Hand and Seal *gratis*, for carrying away such Salt from his Works or Pits, upon Payment of the Duties or Security given for Payment in Six Months, and if the Duties shall be paid in Ready Money, the Proprietor shall be Allowed at the Rate of 10 *l. per centum per Annum* for the same. 264, 265

Salt Makers may remove any Rock-Salt from their Pits or Warehouses, adjoining to other Warehouses, after Entry and a Warrant obtained, which Warrant the Officer shall give *gratis*: And such Proprietor shall not be obliged to Pay or Secure the Payment of the Duty, until such Salt be sold and delivered. 282

No Retailer to Ship any Salt, to be sent to any Port within this Kingdom, before Proof made upon Oath, that the Duty of such Salt is Paid or Secured, or that it was bought of some other Retailer who Paid the Duties. 267, 268

Spirits and Strong Waters.

The Duties thereof: *vide Rates.*

By an Act (made 22 *car. 2.* for the settling of certain doubts that had been moved touching Brandy Imported) the said Liquor, called Brandy, is declared to be a Strong Water perfectly made, for the Duty, *vide Rates.*

Provided, that for any of the said Liquor that had been Imported before the 1 of *Nov.*

1666

An Abridgment of

1666. no Person shall be charged or chargeable with any more than 4 *d.* per Gallon. *Pag.* 111

And that as to any the said Liquor that had been Imported after the said 1 of *Nov.* 1666. and before the making of the said Declarative Act, no Penalty inflicted by the former Acts for Non payment of the said Duty, should be inflicted upon any person then in Arrear, that should pay or secure the said Arrear to be paid within three Months after demand. 111, 112

No Brandy or Spirits to be Imported in any Vessel or Cask, which shall not contain Sixty Gallons at the least, on pain to Forfeit the Goods or the Value, &c. 236

Store-house.

No private or concealed Store-house, or other Place, shall be made use of by any Brewer, &c. for the laying of Beer or Ale in Casks, without giving notice thereof to the Officers of Excise, upon pain to forfeit 50 *l.* for the same. 78

Vide Act 1 W. & M. page 151.

And every other person in whose occupation the house or place, wherein any such concealed Store-house shall be found, shall also forfeit 50 *l.* for the same. 78

Syder.

Syder and Perry, Native, sold by Retail, the Duty, *vide Rates.*

Syder and Perry imported, the Excise, *vide Rates.*

Retailers of Syder refusing to permit the Gauger to enter and take an Account, Forfeits 15 *l.* 214

Syder, Concealment thereof the Penalty 40 *s.* the Hogshead. 213

Summons

the foregoing Acts.

Summons.

Summons left at the House of the party, or with his wife, child, or menial servant, shall be accounted a good Summons. 107

Commissioners of the Excise and Justices of the Peace may Summon any Person to give Evidence, other than the Party Accused; such Person refusing to appear and give Evidence, Forfeits 10*l*.

225, 226

T.

Tanners.

All Tanners, and other Dressers of Leather, shall before the Twentieth of *May*, 1697. give notice in Writing to the proper Officer for the next Market Town, of the Tan-houses, &c. by them respectively used for the Tanning or Dressing of Leather, and of the number of Pits or Fats therein; And all such Tanners and Dressers of Leather, as soon as they shall change their Places of Tanning or Dressing of Leather, and every other Person who shall at any time, during the continuance of this Act, be the Tanners or Dressers of Leather, shall give the like Notice with their Names and Places of abode, on pain to Forfeit 50*l*. 351, 352

Tanners, &c. not to make use of any Place for Drying of Leather without first giving notice to the proper Officer; and all Tanners, &c. shall from time to time permit the Officers of the said Duties to take an Account of the Number and Quantity of all Hides and Skins, which they, or any of them shall take out of the Wooze, &c. in order to be dried, and shall within three days after and before the carrying the same from the usual Places where such Leather is or shall be dried, make true Entry with the proper Officer, of

An Abridgment of

of the Number and Quantity of such Hides or Skins.

Pag. 353, 354

Tanners, &c. refusing the Officer to Enter and take an Account, shall Forfeit 5 *l.* 357

Tanners, &c. using private Tan-yards, Work-houses, Pits, Fats, &c. or not Enttring the same, or Conveying away Leather without Permit, or hiding or concealing Leather, Forfeit 20 *l.* and the Leather. 357, 358

No Tanner or Dresser of Leather shall Sell or put to Sale any Leather in any Place but in some open Fair or Market, and all Leather sold in such Fair or Market, with the true value thereof, shall be Registred with the Officer appointed to Collect the Duties, before the delivery of such Leather, or any part thereof; and the Duties being paid for the same, such Tanner, &c. shall have a true Copy of the Entry made in such Register, with an Acquittance for the Moneys so received for the Duties of such Leather, to the end such Tanner, &c. may discharge the Account, and Entry which he first made with the Officer for the Division within which such Leather was made. 360

Tanner, or other Dresser of Leather, selling Leather in any place other than Fair or Market, or without Enttring the same, with the true value thereof, with the Register, shall forfeit 40 *l.* and the Leather so unlawfully sold, Buyer incurs the like Penalties. 362, 363

Tanners, and other Dressers of Leather shall once in every Three Months at the least, make an Account with the proper Officer, and discharge his Account by Leather sold and Duty paid, or by Leather remaining in his possession, or by Leather carried by Permission to a Fair or Market, and there remaining unfold, on pain to Forfeit 20 *l.* 365, 366

Tawers, vide **Tanners.**

the foregoing Acts.

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A TABLE OF

Allowances for Common Brewers in the Countrey, the Allowances being Two Barrels and an Half in every Twenty three, whether Strong or Small ; Shewing the Neat Duty of any Number of Barrels, according to the present Rates, *viz.*

4 s. 9 d. for Strong.

AND

1 s. 3 d. for Small.



Bar.

A Table of Allowances, &c.

Bar.	Strong.					Small.				
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>	<i>par.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>	<i>par.</i>
1	0	1	0	2	18	0	0	3	1	8
2	0	2	1	1	14	0	0	6	2	17
3	0	3	2	0	9	0	0	10	0	2
4	0	4	2	3	5	0	1	1	1	11
5	0	8	5	2	10	0	2	2	2	22
6	0	12	8	1	15	0	3	4	0	10
7	0	16	11	0	20	0	4	5	1	21
8	1	1	2	0	2	0	5	6	3	9
9	1	5	4	3	7	0	6	8	0	20
10	1	9	7	2	12	0	7	9	2	8
11	1	13	10	1	17	0	8	10	3	19
12	1	18	1	0	22	0	10	0	1	7
13	2	2	4	0	4	0	11	1	2	18
14	2	6	6	3	9	0	12	3	0	6
15	2	10	9	2	14	0	13	4	1	17
16	2	15	0	1	19	0	14	5	3	5
17	2	19	3	1	1	0	15	7	0	16
18	3	3	6	0	6	0	16	8	2	4
19	3	7	8	3	11	0	17	9	3	15
20	3	11	11	2	16	0	18	11	1	3
21	3	16	2	1	21	1	0	0	2	14
22	4	0	5	1	3	1	1	2	0	2
23	4	4	8	0	8	1	2	3	1	13
24	4	8	10	3	13	1	3	4	3	1
25	4	13	1	2	18	1	4	6	0	12

Bar.

A Table of Allowances

Bar.	Small.				Strong.			
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>
23	4	17	4	2	1	5	7	2
46	9	14	9	0	2	11	3	0
69	14	12	1	2	3	16	10	2
92	19	9	6	0	5	2	6	0
115	24	6	10	2	6	8	1	2
138	29	4	3	0	7	13	9	0
161	34	10	7	2	8	19	4	0
184	38	19	0	0	10	5	0	2
207	43	16	4	2	11	10	7	2
230	48	13	9	0	12	16	3	0
253	53	11	1	2	14	1	10	2
276	58	8	6	0	15	7	6	0
299	63	5	10	2	16	13	1	2
322	68	3	3	0	17	18	9	0
345	73	0	7	2	19	4	4	2
368	77	18	0	0	20	10	0	0
391	82	15	4	2	21	15	7	2
414	87	12	9	0	23	1	3	0
437	92	10	1	2	24	6	10	2
460	97	7	6	0	25	12	6	0
483	102	4	10	2	26	18	1	2
506	107	2	3	0	28	3	9	0
529	111	19	7	2	29	9	4	2
552	116	17	0	0	30	15	0	0
575	121	14	4	2	32	0	7	2
598	126	11	9	0	33	6	3	0
621	131	9	1	2	34	11	10	2
644	136	6	6	0	35	17	6	0
667	141	3	10	2	37	3	1	2
690	146	1	3	0	38	8	9	0

Bar.

for Common Brewers in the Countrey.

Bar.	Strong.				Small.			
	l.	s.	d.	f.	l.	s.	d.	f.
713	150	18	7	2	39	14	4	2
736	155	16	0	0	41	0	0	0
759	160	13	4	2	42	5	7	2
782	165	10	9	0	43	11	3	0
805	170	8	1	2	44	16	10	2
828	175	5	6	0	46	2	6	0
851	180	2	10	2	47	8	1	2
874	185	0	3	0	48	13	9	0
897	189	17	7	2	49	19	4	2
920	194	15	0	0	51	5	0	0
943	199	12	4	2	52	10	7	2
966	204	9	9	0	53	16	3	0
989	209	7	1	2	55	7	10	2
1012	214	4	6	0	56	7	6	0
1035	219	1	10	2	57	13	1	2
1058	223	19	3	0	58	18	9	0
1081	228	16	7	2	60	4	4	2
1104	233	14	0	0	61	10	0	0
1127	238	11	4	2	62	15	7	2
1150	243	8	9	0	64	1	3	0
1173	248	6	1	2	65	6	10	2
1196	253	3	6	0	66	12	6	0
1219	258	0	10	2	67	18	1	2
1242	262	18	3	0	69	3	9	0
1265	267	15	7	2	70	9	4	2
1288	272	13	0	0	71	15	0	0
1311	277	10	4	2	73	0	7	2
1334	282	7	9	0	74	6	3	0
1357	287	5	1	2	75	11	10	2
1380	292	2	6	0	76	17	6	0

Bar.

A Table of Allowances

Bar.	Strong.				Small.			
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>
1403	296	19	10	2	78	3	1	2
1426	301	17	3	0	79	8	9	0
1449	306	14	7	2	80	14	4	2
1472	311	12	0	0	82	0	0	0
1495	316	9	4	2	83	5	7	2
1518	321	6	9	0	84	11	3	0
1541	326	4	1	2	85	16	10	2
1564	331	1	6	0	87	2	6	0
1587	335	18	10	2	88	8	1	2
1610	340	16	3	0	89	13	9	0
1633	345	13	7	2	90	19	4	2
1656	350	11	0	0	92	5	0	0
1679	355	8	4	2	93	10	7	2
1702	360	5	9	0	94	16	3	0
1725	365	3	1	2	96	1	10	2
1748	370	0	6	0	97	7	6	0
1771	374	17	10	2	98	13	1	2
1794	379	15	3	0	99	18	9	0
1817	384	12	7	2	101	4	4	2
1840	389	10	0	0	102	10	0	0
1863	394	7	4	2	103	15	7	2
1886	399	4	9	0	105	1	3	0
1909	404	2	1	2	106	6	10	2
1932	408	19	6	0	107	12	6	0
1955	413	16	10	2	108	18	1	2
1978	418	14	3	0	110	3	9	0
2001	423	11	7	2	111	9	4	2
2024	428	9	0	0	112	15	0	0
2047	433	6	4	2	114	0	7	2
2070	438	3	9	0	115	6	3	0

Bar.

for Common Brewers in the Countrey.

Bar.	Strong.				Small.			
	l.	s.	d.	f.	l.	s.	d.	f.
2093	443	1	1	2	116	11	10	2
2116	447	18	6	0	117	17	6	0
2139	452	15	10	2	119	3	1	2
2162	457	13	3	0	120	8	9	0
2185	462	10	7	2	121	14	4	2
2208	467	8	0	0	123	0	0	0
2231	472	5	4	2	124	5	7	2
2254	477	2	9	0	125	11	3	0
2277	482	0	1	2	126	16	10	2
2300	486	17	6	0	128	2	6	0
2323	491	14	10	2	129	8	1	2
2346	496	12	3	0	130	13	9	0
2369	501	9	7	2	131	19	4	2
2392	506	7	0	0	133	5	0	0
2415	511	4	4	2	134	10	7	2
2438	516	1	9	0	135	16	3	0
2461	520	19	1	2	137	1	10	2
2484	525	16	6	0	138	7	6	0
2507	530	13	10	2	139	13	1	2
2530	535	11	3	0	140	18	9	0
5060	1071	2	6	0	281	17	6	0
7590	1606	13	9	0	422	16	3	0
10120	2142	5	0	0	563	15	0	0
12650	2677	16	3	0	704	13	9	0
15180	3213	7	6	0	845	12	6	0
17710	3748	18	9	0	986	11	3	0
20240	4284	10	0	0	1128	10	0	0
22770	4820	1	3	0	1268	8	9	0
25300	5355	12	6	0	1409	7	6	0

The Use of these Tables is to find the Neat Duty of any Num- ber of Barrels of Strong or Small Beer, Thus,

IF the Number of Barrels be less than 23, you have the exact Duty in the first Page of the Table at sight, if the Number given be more than 23, set it down and place under it the next less Tabular Number, and set the Sum belonging to it towards the Right hand, Subtract the Tabular Number from the Number given, the remainder being less than 23, you have the Money Answering to it in the first Page; which place under the former Sum, and add them together.

Example, *What is the Neat Duty of 1728
Barrels of Strong Beer,*

Number given	1728				
Next less in the Table	1725	365	3	1	2 0
Remainder	3		0 12	8	1 15
		Sum	365 15	9	3 15

So the Neat Duty of 1728 Barrels of Strong Beer is 365 *l.* 15 *s.* 9 *d.* 3 *f.* and 15 three and twentieth Parts of a Farthing.

TABLE of Allowances for
 Meters, the Allowance being
 Four Bushels in every Twenty
 Bushels Charged in Wet Bar-

Wet Bar-	Four Bushels	Twenty	Allowance	Meters
1	0	0	0	1
2	0	0	0	2
3	0	0	0	3
4	0	0	0	4
5	0	0	0	5
6	0	0	0	6
7	0	0	0	7
8	0	0	0	8
9	0	0	0	9
10	0	0	0	10
11	0	0	0	11
12	0	0	0	12
13	0	0	0	13
14	0	0	0	14
15	0	0	0	15
16	0	0	0	16
17	0	0	0	17
18	0	0	0	18
19	0	0	0	19
20	0	0	0	20
21	0	0	0	21
22	0	0	0	22
23	0	0	0	23
24	0	0	0	24
25	0	0	0	25
26	0	0	0	26
27	0	0	0	27
28	0	0	0	28
29	0	0	0	29
30	0	0	0	30
31	0	0	0	31
32	0	0	0	32
33	0	0	0	33
34	0	0	0	34
35	0	0	0	35
36	0	0	0	36
37	0	0	0	37
38	0	0	0	38
39	0	0	0	39
40	0	0	0	40
41	0	0	0	41
42	0	0	0	42
43	0	0	0	43
44	0	0	0	44
45	0	0	0	45
46	0	0	0	46
47	0	0	0	47
48	0	0	0	48
49	0	0	0	49
50	0	0	0	50
51	0	0	0	51
52	0	0	0	52
53	0	0	0	53
54	0	0	0	54
55	0	0	0	55
56	0	0	0	56
57	0	0	0	57
58	0	0	0	58
59	0	0	0	59
60	0	0	0	60
61	0	0	0	61
62	0	0	0	62
63	0	0	0	63
64	0	0	0	64
65	0	0	0	65
66	0	0	0	66
67	0	0	0	67
68	0	0	0	68
69	0	0	0	69
70	0	0	0	70
71	0	0	0	71
72	0	0	0	72
73	0	0	0	73
74	0	0	0	74
75	0	0	0	75
76	0	0	0	76
77	0	0	0	77
78	0	0	0	78
79	0	0	0	79
80	0	0	0	80
81	0	0	0	81
82	0	0	0	82
83	0	0	0	83
84	0	0	0	84
85	0	0	0	85
86	0	0	0	86
87	0	0	0	87
88	0	0	0	88
89	0	0	0	89
90	0	0	0	90
91	0	0	0	91
92	0	0	0	92
93	0	0	0	93
94	0	0	0	94
95	0	0	0	95
96	0	0	0	96
97	0	0	0	97
98	0	0	0	98
99	0	0	0	99
100	0	0	0	100

**A TABLE of Allowances for
Malsters, the Allowance being
Four Bushels in every Twenty
Bushels Charged in Wet Bar-
ley, &c.**

Bush.	l.	s.	d.	f.	' ₁₀	Bush.	l.	s.
1	0	0	4	3	4	20	0	8
2	0	0	9	2	8	40	0	16
3	0	1	2	1	12	60	1	4
4	0	1	7	0	16	80	1	12
5	0	2	0	0	0	100	2	0
6	0	2	4	3	4	120	2	8
7	0	2	9	2	8	140	2	16
8	0	3	2	1	12	160	3	4
9	0	3	7	0	16	180	3	12
10	0	4	0	0	0	200	4	0
11	0	4	4	3	4	220	4	8
12	0	4	9	2	8	240	4	16
13	0	5	2	1	12	260	5	4
14	0	5	7	0	16	280	5	12
15	0	6	0	0	0	300	6	0
16	0	6	4	3	4	320	6	8
17	0	6	9	2	8	340	6	16
18	0	7	2	1	12	360	7	4
19	0	7	7	0	16	380	7	12

Bush.

A Table of Allowance, &c.

Bush.	l.	s.	Bushels.	l.
400	8	0	1000	20
420	8	8	2000	40
440	8	16	3000	60
460	9	4	4000	80
480	9	12	5000	100
500	10	0	6000	120
520	10	8	7000	140
540	10	16	8000	160
560	11	4	9000	180
580	11	12	10000	200
600	12	0	20000	400
620	12	8	30000	600
640	12	16	40000	800
660	13	4	50000	1000
680	13	12	60000	1200
700	14	0	70000	1400
720	14	8	80000	1600
740	14	16	90000	1800
760	15	4	100000	2000
780	15	12	200000	4000
800	16	0	300000	6000
820	16	8	400000	8000
840	16	16	500000	10000
860	17	4	600000	12000
880	17	12	700000	14000
900	18	0	800000	16000
920	18	8	900000	18000
940	18	16	1000000	20000
960	19	4	2000000	40000
980	19	12	3000000	60000

<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>l.</i>
40	6	0	70	10	10	100	15
41	6	3	71	10	13	200	30
42	6	6	72	10	16	300	45
43	6	9	73	10	19	400	60
44	6	12	74	11	2	500	75
45	6	15	75	11	5	600	90
46	6	18	76	11	8	700	105
47	7	1	77	11	11	800	120
48	7	4	78	11	14	900	135
49	7	7	79	11	17	1000	150
50	7	10	80	12	0	2000	300
51	7	13	81	12	3	3000	450
52	7	16	82	12	6	4000	600
53	7	19	83	12	9	5000	750
54	8	2	84	12	12	6000	900
55	8	5	85	12	15	7000	1050
56	8	8	86	12	18	8000	1200
57	8	11	87	13	1	9000	1350
58	8	14	88	13	4	10000	1500
59	8	17	89	13	7	11000	1650
60	9	0	90	13	10	12000	1800
61	9	3	91	13	13	13000	1950
62	9	6	92	13	16	14000	2100
63	9	9	93	13	19	15000	2250
64	9	12	94	14	2	16000	2400
65	9	15	95	14	5	17000	2550
66	9	18	96	14	8	18000	2700
67	10	1	97	14	11	19000	2850
68	10	4	98	14	14	20000	3000
69	10	7	99	14	17	40000	6000

F I N I S.